

SUPPLEMENTARY INFORMATION

**County of El Paso, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2016**

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$26,542,512	\$1,271,030	\$15,286,338	\$43,099,880
Accounts receivable	484,037		\$52,182	536,219
Interest receivable				
Total Assets	<u>\$27,026,549</u>	<u>\$1,271,030</u>	<u>\$15,338,520</u>	<u>\$43,636,099</u>
LIABILITIES				
Vouchers payable	\$1,717,607		\$1,297,195	\$3,014,802
Retainage payable			469,660	469,660
Payroll liabilities	86,518			86,518
Due to others	90,555			90,555
Due to other governments	1,295			1,295
Total Liabilities	<u>1,895,975</u>		<u>1,766,855</u>	<u>3,662,830</u>
FUND BALANCES				
Restricted:				
Budgetary stabilization	9,805,674			9,805,674
Building construction/renovations			50,336	50,336
Bridge construction			173,995	173,995
General assistance	5,171,529			5,171,529
Parks/recreation			1,575,281	1,575,281
Public safety	343,357			343,357
Records management	808,914			808,914
Road construction/maintenance	4,372,802			4,372,802
Software/IT improvements			3,674,257	3,674,257
Debt service		\$1,271,030		1,271,030
Other purposes	3,714,923		2,578,768	6,293,691
Committed:				
Other purposes			4,799,803	4,799,803
Assigned:				
Other purposes	913,375		719,225	1,632,600
Total fund balances	<u>25,130,574</u>	<u>1,271,030</u>	<u>13,571,665</u>	<u>39,973,269</u>
Total liabilities and fund balances	<u>\$27,026,549</u>	<u>\$1,271,030</u>	<u>\$15,338,520</u>	<u>\$43,636,099</u>

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
For the Year Ended September 30, 2016

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$3,798,842	\$19,700,900		\$23,499,742
Intergovernmental	1,368,230			1,368,230
Charges for services	18,865,178			18,865,178
Fines and forfeitures	661,965			661,965
Interest	83,237	15,099	\$31,910	130,246
Miscellaneous	293,056		104,768	397,824
Total revenues	<u>25,070,508</u>	<u>19,715,999</u>	<u>136,678</u>	<u>44,923,185</u>
EXPENDITURES				
Current:				
General government	4,710,641			4,710,641
Administration of justice	1,302,213			1,302,213
Public safety	1,178,642			1,178,642
Health and welfare	112,796			112,796
Culture and recreation	3,370,512			3,370,512
Public works	12,726,177			12,726,177
Capital outlays	326,407		7,384,356	7,710,763
Debt Service:				
Principal		12,045,000		12,045,000
Interest		8,495,189		8,495,189
Bond issuance costs		717,329		717,329
Total expenditures	<u>23,727,388</u>	<u>21,257,518</u>	<u>7,384,356</u>	<u>52,369,262</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,343,120</u>	<u>(1,541,519)</u>	<u>(7,247,678)</u>	<u>(7,446,077)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	804,039	1,087,723	3,684,114	5,575,876
Transfers out	(1,470,302)	(637,196)		(2,107,498)
Capital leases				
Sale of capital assets			142,922	142,922
Capital Leases				
Premium (discount) on refunding bonds issued		7,645,207		7,645,207
Proceeds of bonds sold			6,200,000	6,200,000
Refunding bonds issued		89,540,000		89,540,000
Payment to refunded bond escrow agent		(96,418,768)		(96,418,768)
Total other financing sources (uses)	<u>(666,263)</u>	<u>1,216,966</u>	<u>10,027,036</u>	<u>10,577,739</u>
Net Change in Fund Balances	<u>676,857</u>	<u>(324,553)</u>	<u>2,779,358</u>	<u>3,131,662</u>
Fund balances - beginning	24,453,717	1,595,583	10,792,307	36,841,607
Prior period adjustments				
Fund balances - ending	<u>\$25,130,574</u>	<u>\$1,271,030</u>	<u>\$13,571,665</u>	<u>\$39,973,269</u>

County of El Paso, Texas
 Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
 General Fund
 For the Year Ended September 30, 2016

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES				
Taxes:				
Property	\$152,740,970	\$152,740,970	\$152,608,889	(\$132,081)
Sales	43,036,514	43,036,514	44,808,790	1,772,276
Bingo	52,000	52,000	47,822	(4,178)
Mixed beverage	2,100,000	2,100,000	2,393,357	293,357
Licenses and permits	245,000	245,000	246,993	1,993
Intergovernmental	4,686,567	4,686,567	5,081,094	394,527
Charges for services	37,621,793	37,621,793	43,911,913	6,290,120
Fines and forfeitures	5,003,000	5,003,000	5,382,249	379,249
Interest	100,000	100,000	318,139	218,139
Miscellaneous	2,098,450	2,098,450	2,357,381	258,931
Total revenues	247,684,294	247,684,294	257,156,627	9,472,333
EXPENDITURES				
Current:				
General government:				
County judge	352,828	370,289	357,337	12,952
Commissioner precinct number 1	223,650	231,294	227,148	4,146
Commissioner precinct number 2	221,395	231,019	228,057	2,962
Commissioner precinct number 3	221,406	229,235	227,195	2,040
Commissioner precinct number 4	243,656	250,751	248,757	1,994
Family and community services	342,156	366,174	246,228	119,946
County Administration	1,115,561	1,095,167	834,224	260,943
Budget and Fiscal Policy Department	557,063	688,697	630,699	57,998
County Collections	653,880	1,234,296	993,549	240,747
County auditor	4,489,323	4,611,157	4,576,361	34,796
County purchasing agent	1,474,739	1,628,900	1,313,247	315,653
Human resources	1,868,108	1,914,647	1,773,341	141,306
Human resources EHN contract	348,641	347,587	240,678	106,909
Human resources WTCSCD	215,262	222,262	211,826	10,436
Human resources riskpool		59,202	44,210	14,992
County clerk	2,750,070	2,911,496	2,787,988	123,508
District clerk	4,692,373	4,872,793	4,684,887	187,906
Domestic relations office	1,864,513	1,918,301	1,779,689	138,612
Information technology	9,665,120	9,841,758	8,788,159	1,053,599
County elections	1,801,675	1,877,944	1,773,456	104,488
Facilities management	3,920,900	4,111,663	3,410,317	701,346
Fleet management	333,100	399,229	327,880	71,349
Ascarate annex building	93,104	93,104	68,029	25,075
East Side Annex Building	78,357	99,994	95,734	4,260
Northeast courthouse annex	58,368	58,368	53,404	4,964
Northwest courthouse annex	93,988	93,988	81,632	12,356
Mission valley courthouse annex	41,244	41,351	30,022	11,329
Ysleta courthouse annex	74,045	74,439	63,494	10,945
General and administrative	24,875,176	18,098,833	14,228,023	3,870,810
County tax assessor-collector	3,605,377	3,711,629	3,526,497	185,132
General and Administrative Road and Bridge	1,298,879	1,502,998	1,372,277	130,721
Parking garage operations	150,946	156,079	140,728	15,351
Ancilliary building maintenance	8,334	8,334	7,154	1,180
Community center maintenance	16,514	27,925	21,083	6,842
Friends of the lake	1,351	1,351		1,351
Park and sportspark maintenance	8,749	7,665		7,665
El Paso County Mobility Projects		56,049	55,910	139
Project future - EPWBA	23,246	23,246	15,568	7,678
Quality of Life	2,380	2,380		2,380
Youth services center	78,968	79,462	77,782	1,680
Total general government	\$67,864,445	\$63,551,056	\$55,542,570	\$8,008,485

(Continued)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Administration of justice:				
34th district court	\$276,022	\$289,268	\$282,528	\$6,740
41st district court	245,304	257,999	245,318	12,681
65th district court	412,969	436,890	416,073	20,817
120th district court	343,127	361,198	352,040	9,158
168th district court	245,938	258,465	253,167	5,298
171st district court	256,604	270,134	261,028	9,106
205th district court	260,563	274,760	268,906	5,854
210th district court	254,193	266,035	262,373	3,662
243rd district court	254,785	262,289	255,734	6,555
327th district court	286,283	300,238	292,086	8,152
346th district court	350,489	366,311	359,170	7,141
346th Veterans Court	700	2,650	190	2,460
383rd district court	354,956	384,799	378,288	6,511
384th district court	513,677	538,555	520,025	18,530
388th district court	378,757	396,667	389,349	7,318
409th district court	262,848	279,155	275,069	4,086
448th District Court	244,058	253,323	246,008	7,315
Criminal district court No. 1	261,681	274,975	268,708	6,267
Council of judges administration	7,976,513	8,038,152	7,007,608	1,030,544
Office of Criminal Justice Coordination	1,816,920	2,070,760	1,810,813	259,947
D. A. DIMS magistrate	22,217	4,929	4,928	1
District judges salary supplement	323,506	324,902	324,900	2
6th administrative judicial region	94,912	94,912	94,912	
Juvenile court referee	992,182	1,017,344	1,010,442	6,902
County attorney	6,778,424	6,954,767	6,814,231	140,536
County attorney RETGH legal	922,567	940,572	902,221	38,351
County attorney emergence health network	164,856	171,088	170,565	523
District attorney	15,243,222	15,449,444	14,970,146	479,298
Family courts	1,302,103	1,344,102	1,306,293	37,809
County criminal magistrate judges	862,909	862,909	854,518	8,391
County criminal court at law 1	259,234	267,795	267,074	721
County criminal court at law 2	412,051	426,833	414,622	12,211
County criminal court at law 3	244,297	256,181	253,824	2,357
County criminal court at law 4	246,445	247,470	243,657	3,813
Criminal law magistrate court	917,700	938,634	900,328	38,306
County courts administration	693,846	702,296	666,086	36,210
County court at law number 1	250,370	258,735	204,207	54,528
County court at law number 2	255,572	267,756	261,599	6,157
County court at law number 3	266,311	281,766	275,057	6,709
County court at law number 4	265,319	279,735	275,205	4,530
County court at law number 5	263,763	278,443	270,647	7,796
County court at law number 6	281,750	294,213	290,230	3,983
County court at law number 7	276,475	285,867	258,701	27,166
County court at law judges salary	1,519,756	1,522,513	1,508,592	13,921
County probate court	864,596	879,305	868,895	10,410
County probate court 2	853,307	872,534	853,253	19,281
Public defender	6,328,148	6,418,945	6,229,100	189,845
Justice of the peace number 1	341,696	348,865	312,206	36,659
Justice of the peace number 2	454,675	478,253	459,634	18,619
Justice of the peace number 3	475,841	484,959	449,054	35,905
Justice of the peace number 4	416,265	425,662	418,716	6,946
Justice of the peace number 5	397,069	427,492	394,477	33,015
Justice of the peace number 6	526,285	568,776	551,178	17,598
Justice of the peace number 6 place 2	464,570	482,297	461,827	20,470
Justice of the peace number 7	496,385	499,399	438,772	60,627
8th court of appeals	28,545	28,775	28,774	1
Protective order court	157,216	176,864	173,815	3,049
Total administration of justice	\$59,660,772	\$61,147,955	\$58,327,167	\$2,820,788

(Continued)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public safety:				
County sheriff and jail	\$94,566,662	\$95,524,439	\$92,587,446	\$2,936,993
Ambulance	407,052	407,052	407,052	
West texas community supervision	293,974	282,631	163,703	118,928
Juvenile detention / probation	12,982,654	13,358,885	12,989,746	369,139
Juvenile probation community based GF	372,537	374,337	371,103	3,234
Constable precinct number 1	276,206	365,798	300,621	65,177
Constable precinct number 2	229,041	239,392	229,578	9,814
Constable precinct number 3	335,707	345,633	327,050	18,583
Constable precinct number 4	296,000	307,636	287,221	20,415
Constable precinct number 5	229,255	235,641	225,083	10,558
Constable precinct number 6	514,530	529,330	479,075	50,255
Constable precinct number 7	303,375	318,965	298,333	20,632
Emergency management	94,250	94,250	94,250	
Courthouse security	1,081,030	1,170,285	1,038,947	131,338
Total public safety	111,982,273	113,554,274	109,799,208	3,755,066
Health and welfare:				
County health	612,813	612,813	607,914	4,899
Animal control	542,876	611,157	515,131	96,026
Pauper burials	90,570	90,570	73,555	17,015
Child welfare	964,071	964,071	601,410	362,661
County child welfare board	46,500	46,500	19,935	26,565
General assistance	778,822	837,503	697,799	139,704
Life management	100,000	100,000	86,049	13,951
Medical examiner	2,461,097	2,539,609	2,275,347	264,262
Mental health	1,478,933	1,560,865	1,458,179	102,686
Border children mental health	1,205,551	1,101,946	739,568	362,378
Sewer line inspection	217,650	249,390	230,401	18,989
Veterans assistance		2,896	2,893	3
Nutrition administration	591,333	619,426	471,637	147,789
Total health and welfare	9,090,216	9,336,746	7,779,818	1,556,928
Resource development:				
Agriculture co-op extension	278,749	311,541	236,275	75,266
Economic Development		142,056		142,056
Infrastructure Development	112,876	114,396	106,802	7,594
Total resource development	\$391,625	\$567,993	\$343,077	\$224,916

(Continued)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Culture and recreation:				
Ascarate park	\$1,247,644	\$1,284,342	\$1,055,561	\$228,781
Golf course	1,154,473	1,283,776	1,182,802	100,974
Parks and special events department	958,328	1,197,830	991,771	206,059
Agua dulce community center	8,799	12,357	8,083	4,274
Fabens community center	5,049	5,611	5,439	172
Rural parks	403,487	396,001	301,982	94,019
Rural pools	242,175	257,567	211,440	46,127
Sportspark	526,494	657,142	473,481	183,661
Total culture and recreation	4,546,449	5,094,626	4,230,559	864,067
Public works:				
Fabens airport	4,500	4,500	265	4,235
Graffiti wipeout		37,384	2,314	35,070
Tornillo Faben Port of Entry	1,609,386	1,564,386	105,626	1,458,760
Total public works	1,613,886	1,606,270	108,205	1,498,065
Capital outlays	461,229	762,425	253,040	509,385
Total expenditures	255,610,895	255,621,345	236,383,644	19,237,701
Excess of revenues over expenditures	(7,926,601)	(7,937,051)	20,772,983	28,710,034
OTHER FINANCING SOURCES (USES)				
Transfers in	1,005,000	1,005,000	920,836	(84,164)
Transfers out	(9,303,080)	(9,292,031)	(6,277,395)	3,014,636
Capital leases			307,368	307,368
Total other financing sources and uses	(8,298,080)	(8,287,031)	(5,049,191)	3,237,840
Net change in fund balances	(16,224,681)	(16,224,082)	15,723,792	31,947,874
Fund balances - beginning	74,807,428	74,807,428	74,807,428	
Prior period adjustment			(471,080)	(471,080)
Fund balances - ending	\$58,582,747	\$58,583,346	\$90,060,140	\$31,476,794

(Concluded)