

FISCAL OVERVIEW



Fiscal Overview

BASIS FOR BUDGETING AND ACCOUNTING

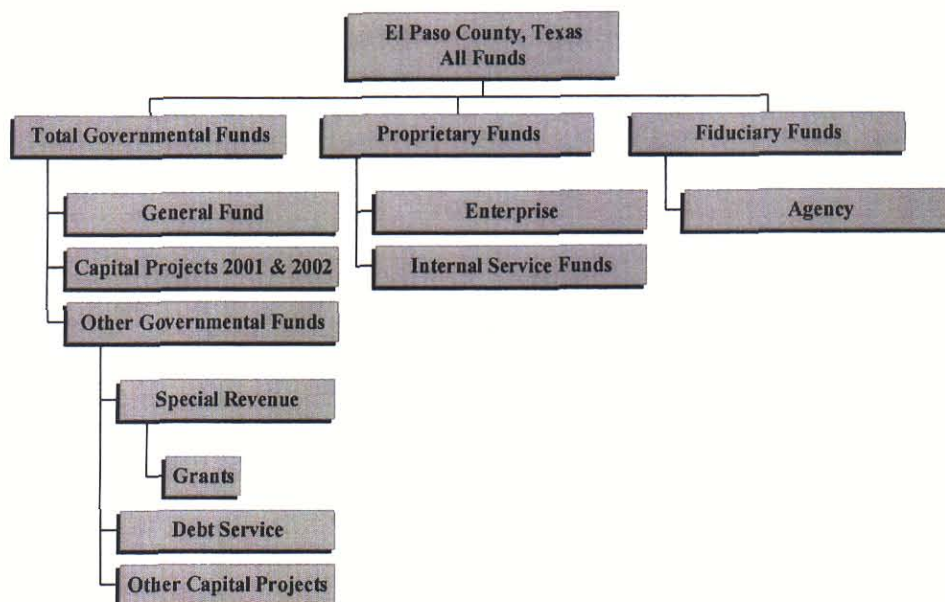
Generally accepted accounting principles (GAAP) are uniform minimum standards of and guidelines to financial accounting and reporting. The County Auditor's office, adopts GAAP as applicable to state governments. Among the basic principles of governmental GAAP is fund accounting. Because of the diverse nature of governmental operations and the numerous legal and fiscal constraints under which those operations must be conducted, it is impossible to record all governmental financial transactions and balances in a single accounting entity. Therefore, unlike a private business, which is accounted for as a single entity, a governmental unit is accounted for through several separate funds, each of which is a fiscal accounting entity with a self-balancing set of accounts.

The County's budgetary basis and accounting records are maintained on a modified accrual basis, and organized and operated on a fund basis. A "fund" is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The modified accrual basis of accounting recognizes revenues in the period in which they become available and measurable. Revenues are considered available when they will be collected either during the current period or soon enough after the end of the period to pay current year liabilities. Expenditures are generally recorded when they are incurred, if measurable. Basis of budgeting and accounting refers to *when* transactions and events will be recognized in the accounting records and presented in the financial statements.

The hierarchy of GAAP governs what constitutes GAAP for state governments. Funds are categorized by type to indicate both the sources of the fund's financial resources and the nature of activities financed. There are three broad categories of funds used in governmental accounting: governmental, proprietary, and fiduciary funds.

FUND ORGANIZATIONAL CHART



FISCAL OVERVIEW

BASIS FOR BUDGETING AND ACCOUNTING, CONT'D

The County maintains the following types of funds:

1. Governmental Funds - are used to account for most typical governmental functions. The acquisition, use, and balances of a government's expendable financial resources and the related current liabilities, except those accounted for in proprietary funds, are accounted for through governmental funds. There are four types of governmental funds:

- **General Fund** - is used to account for activities of the general government not accounted for in some other fund. This is the main operating fund of El Paso County. A majority of the County's operating expenditures are financed with revenues received by this fund.
- **Debt Service Funds** - are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- **Capital Project Funds** - are used to account for financial resources to be used for the acquisition or construction of major capital facilities, otherwise known as general fixed assets.
- **Special Revenue Funds** – are used to account for the collection and disbursement of specifically earmarked monies. On the other hand, the **Grant Fund** is similar to a special revenue fund, except that it is subject to expenditure restrictions, time constraints, strict compliance with Federal, State and local laws and contracts and reporting requirements in order to maintain eligibility for funding.

2. Proprietary Funds - are used to account for a government's ongoing organizations and activities that are similar to businesses found in the private sector. These funds are considered self-supporting in that the services rendered by them are generally financed through user charges or on a cost reimbursement basis. There are two types of proprietary funds, enterprise and internal service funds.

- **Enterprise Funds** - are used to account for operations (a) where the intent of the government is to fully recover costs of providing goods or services to the general public through user charges; or (b) where the governing body has decided that periodic determination of net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose. El Paso County utilizes this fund to account for the East Montana Water System that is operated as a private business whereby costs are or recovered through user charges.
- **Internal Service Funds**-are used to account for the financing of goods or services provided by one department or agency, to other departments or agencies, on a cost reimbursement basis, such as health and life funds. **Internal Service funds are not budgeted by the County.**

FISCAL OVERVIEW

BASIS FOR BUDGETING AND ACCOUNTING, CONT'D

3. **Fiduciary Funds** - are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. **Fiduciary funds are not budgeted by the County.**

FUND ACCOUNTING/BUDGET MATRIX

FUNDS	ACCOUNTING METHOD	BUDGETED?
Government-Wide *	Full Accrual	No
Governmental Funds:		
General Fund	Modified Accrual	Yes
Special Revenue	Modified Accrual	Yes
Grants	Modified Accrual	Yes
Debt Service	Modified Accrual	Yes
Capital Projects	Modified Accrual	Yes
Proprietary Funds:		
Enterprise	Full Accrual	Yes
Internal Service	Full Accrual	No
Fiduciary Funds:		
Agency	Full Accrual	No

*(Includes governmental and business-type activities only, no internal service or fiduciary)

Please note: All funds listed above are included in the audited financial statements, those under the "Budgeted" column are included in this package only.

BUDGETARY LEVEL OF CONTROL

Appropriations for departments are approved at the adoption of the budget at the sub-object level representing, personnel, operating and capital line items. The Court has a standing order not to allow departments to transfer salary appropriations to non-salary line items without specific authorization from the Commissioners Court. As deemed necessary by the Court, the Court authorizes County departments to transfer from one operating line item to another, via a budget amendment, such as transfers from office expense to postage. This includes transfers for operating equipment valued at less than \$5,000, which is the threshold for capitalization. Any equipment purchases over the \$5,000 threshold must be approved by the Court, as this would require the appropriation of a new line item in the department's budget. In addition, if needed, a department will request additional appropriations from the County's contingency funds to cover for items such as leases and utilities, which requires separate approval from the Commissioners Court.

The appropriations of the activities of the General Fund, Special Revenue Funds, and Debt Service Funds are included in the annual budgets. Also, budgets are adopted for the major capital construction projects and grants. Grant and capital project budgets may be included in the adopted budget when pertinent information is available; otherwise, these funds are budgeted throughout the year as relevant financial information becomes available.

FISCAL OVERVIEW

TEXAS BUDGET LAW

Pursuant to the Texas Local Government Code, the Commissioners Court may spend County funds only in strict compliance with the budget, except as otherwise provided in budget statutes. Some of those exceptions are as follows:

- The Commissioners Court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through the use of *reasonably diligent thought and attention*;
- The Commissioners Court by order may amend the budget to transfer an amount budgeted for one item to another budgeted item *without authorizing an emergency expenditure*;
- If a County bond issue is submitted at an election or other authorized obligations are to be issued against future revenues and a tax is to be levied for those obligations, the Commissioners Court shall adopt a budget of proposed expenditures;
- The County Auditor shall certify to the Commissioners Court the receipt of all public or private grant or aid money that is available for disbursement in a fiscal year but not included in the budget for that fiscal year. On certification, the Court shall adopt a special budget for the limited purpose of spending the grant or aid money for its intended purpose;
- The County Auditor shall certify to the Commissioners Court the receipt of revenue from a new source not anticipated before the adoption of the budget and not included in the budget for that fiscal year. On certification, the Court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes;
- Texas budget law does not prevent the Commissioners Court from making changes in the budget for County purposes.

FORMULATION OF THE BUDGET

In El Paso County, the annual budgetary process begins each year in early February with the County Auditor Office submitting a proposed calendar of events for the ensuing fiscal year's budget preparation cycle. This calendar is submitted to each member of the Court for examination, input and approval.

In addition, during this phase of the budget cycle, customized budget packages are prepared for distribution to each department and agency. Generally, these packages are distributed no later than April 15th each year.

Departments and agencies use the information and forms contained in the budget packages as a guide in preparation of budgetary proposals. The budget packages contain input from the Court, detailed instructions, necessary forms and examples to facilitate the departments and agencies with the completion of their budgetary requests.

FISCAL OVERVIEW

FORMULATION OF THE BUDGET, CONT'D

The proposals made by the departments and agencies must be returned to the County Auditor's Office on or before May 16th. The requests, after being audited by the County Auditor's staff and reviewed by the County Auditor, are used to present a preliminary baseline budget that contains no increases in service levels other than those that are legally required. During the budget process, departments and agencies present proposed service level increases separately to the Auditors office.

Pursuant to the *Texas Local Government Code*, § 111.034(b)(4) and § 111.039(b), only the County Auditor may estimate revenues. Tentative revenue estimates are included with the initial information that is submitted to the Court around June 1st. Since all the data to calculate property tax estimates for the next fiscal year is not received from the El Paso Central Appraisal District (CAD) until July 25th or as soon as practical thereafter, an additional package is submitted once all the data is received. Also, the County Auditor is able to refine and fine-tune the initial anticipated revenue estimates each month as interim monthly financial reports of actual revenues are produced.

The Commissioners Court normally instructs the County departments to work with the Auditor's office for the development of their respective budgets. These meetings are received very well and proved to be very productive. Public departmental budget hearings before the members of the Court are only necessary if resolution between the departmental request and the Auditor's Office recommendation were necessary.

The last part of August and the first part of September is when the final phases of the budgetary cycle start. First, on a monthly and ongoing basis throughout the fiscal year, interim financial reports are prepared by the County Auditor's office so as to continually apprise the Commissioners on the County's financial status in order to timely address future financial strategies. Anticipated revenues estimates are monitored monthly and the County Auditor provides projections to the Commissioners Court beginning July. Second, some departments and agencies may require additional hearings before Commissioners Court members to prioritize how the County's resources will be allocated. Third, State law requires Commissioners Court to adopt a property tax rate before September 1st or as soon as possible thereafter but not later than the last day of the fiscal year, September 30th. Fourth, the County Auditor enters any approved changes into the computerized budget system factoring in any changes in estimated revenues from all sources anticipated in the ensuing fiscal year.

After this information has been entered into the system, pursuant to the *Texas Local Government Code*, § 111.033 § 111.037(a), on or immediately after the first day of each fiscal year, the County Auditor files a copy of the proposed budget with the County Clerk. The copy of this proposed budget must be made available for public inspection by any taxpayer.

Finally, the Commissioners Court holds a public hearing on a day within seven calendar days after the date the proposed budget is filed with the County Clerk but before the last day of the first month of the fiscal year. At the conclusion of the public hearing, the Commissioners Court must take action on the proposed budget. The Commissioners Court may make any changes in the proposed budget that it considers warranted by the facts and law and required in the interest of the taxpayers.

FISCAL OVERVIEW

FORMULATION OF THE BUDGET, CONT'D

The amounts budgeted in a fiscal year for expenditures from the various funds of the County may not exceed the balances in those funds as of the first day of the fiscal year, plus the anticipated revenue for the fiscal year as estimated by the County Auditor. Upon final approval of the budget by the Commissioners Court, the Court must file a copy of the budget with the County Auditor and the County Clerk. Thereafter, Commissioners Court may spend County funds only in strict compliance with the budget.

The aforementioned budgetary calendar of events is presented for your information:

TENTATIVE BUDGETARY CALENDAR FOR FISCAL YEAR 2006 OCTOBER 1, 2004, - SEPTEMBER 30, 2005

Proposed Dates

Proposed Actions

February 16, 2005

1. The budget officer will submit a letter to Commissioners Court requesting input for the formulation of the budget for the next fiscal year. Such input may include, but is not necessarily limited to:

Salaries: Re-grades or new positions

Operating Appropriations: - Car allowances, travel, etc.

Capital Outlays: Improvements, new equipment

February 18, 2005

2. Deadline for County budget division to receive a payroll report showing projected salary costs by department for the budgetary period October 1, 2005 through September 30, 2006. These computations will include any cost-of-living and/or step increases recommended by Commissioners Court.

March 1-7, 2005

3. The budget division will prepare tentative departmental budgetary request forms. The target date for the completion is March 7, 2005.

March 1-7, 2005

4. The budget division will verify the staffing table report with current payroll data; separate the report by department and will attach one copy to each departmental budgetary request form.

April 1, 2005

5. The budget division will distribute the tentative budgetary request forms to departments with instructions including input, if any, from the Commissioners Court members.

May 16, 2005

6. The budget division will receive departmental budgetary requests and will compile the initial budgetary work papers.

FISCAL OVERVIEW

TENTATIVE BUDGETARY CALENDAR FOR FISCAL YEAR 2006 OCTOBER 1, 2004, - SEPTEMBER 30, CONT'D

Proposed Dates

Proposed Actions

- | | | |
|-----------------------|-----|---|
| May 16, 2005 (cont'd) | 6. | This compilation will show, by line item, the actual expenditures for each department for the previous three fiscal years, the current fiscal year's budget, the departmental requests for fiscal year 2006, the adjusted requests and a blank column for the final amounts approved by Commissioners Court. The target date for completion of the County Auditor's preliminary estimation of revenues and preliminary budgetary work papers is May 31, 2005. |
| June 1, 2005 | 7. | The budget officer plans to present the preliminary budgetary proposal to Commissioners Court. |
| June 2-July 31, 2005 | 8. | Departments will meet with staff of the County Auditor Office to develop budgets for submission to Commissioners Court. Commissioners Court will conduct public hearings and make adjustments, if necessary. |
| September 1, 2005 | 9. | The Commissioners Court will meet to discuss and propose a property tax rate. Commissioners will also meet to discuss any proposed salary, expense, or allowance increases for elected officials. |
| September 2, 2005 | 10. | If the Commissioners propose a tax rate that is greater than 103% of the effective tax rate, as required by Chapter 26 of the <i>Texas Property Tax Code</i> , a notice of a public hearing on the proposed tax increase will be published. The notice, must be published at least 7 days before the hearing. |
| September 2, 2005 | 11. | Pursuant to the <i>Texas Local Government Code</i> , § 152.013, before filing the annual budget with the County Clerk, the Commissioners Court will give written notice to each elected county and precinct officer of the officer's salary and personal expenses to be included in the budget. |
| September 9, 2005 | 12. | Pursuant to the <i>Texas Local Government Code</i> , § 152.013, before the 10th day before the date of the meeting, the Commissioners Court will publish one time in the major local newspaper a notice of any salaries, expenses, or allowances that are proposed to be increased for elected County or precinct officers and the amount of the proposed increases. |

FISCAL OVERVIEW

TENTATIVE BUDGETARY CALENDAR FOR FISCAL YEAR 2006 OCTOBER 1, 2004, - SEPTEMBER 30, 2005

Proposed Dates

Proposed Actions

- | | | |
|----------------------|-----|---|
| September 1-30, 2005 | 13. | The budget officer will finalize the proposed budget by <i>incorporating additions and deletions</i> approved by Commissioners Court during the public departmental hearings. Also, an adjustment for a tax rate change will be made, if necessary. Any other appropriate adjustments will also be made during this period. |
| September 12, 2005 | 14. | Following receipt of property valuations from the Central Appraisal District, Commissioners Court will hold a public hearing on a proposed tax increase, if necessary, pursuant to Chapter 26 of the Texas Property Tax Code. |
| September 16, 2005 | 15. | Commissioners Court must publish the “Notice of Vote on Tax Rate”, if necessary, pursuant to Chapter 26 of the Texas Property Tax Code. |
| September 16, 2005 | 16. | Pursuant to the <i>Texas Local Government Code, § 111.038</i> , Commissioners Court will publish a notice of a public hearing on the 2006 operating budget once in the major local newspaper, stating the date, time and location of the hearing. |
| September 26, 2005 | 17. | Pursuant to Chapter 26 of the Texas Property Tax Code, Commissioners Court will vote on a proposed tax rate increase, if necessary. This will be done within 3 to 14 days following the hearing. |
| October 3, 2005 | 18. | Pursuant to the <i>Texas Local Government Code, § 111.037</i> , the budget officer will file a copy of the proposed budget with the County Clerk, where it will be available for public inspection by any taxpayer. |
| October 3, 2005 | 19. | Pursuant to the <i>Texas Local Government Code, § 152.013</i> , Commissioners Court shall set the expenses and other allowances of each elected El Paso County official and precinct officer. The Commissioners Court shall set the items at a regular meeting of the court during the regular budget hearing adoption proceedings. |

FISCAL OVERVIEW

TENTATIVE BUDGETARY CALENDAR FOR FISCAL YEAR 2006 OCTOBER 1, 2004, - SEPTEMBER 30, 2005

Proposed Dates

October 5, 2005

Proposed Actions

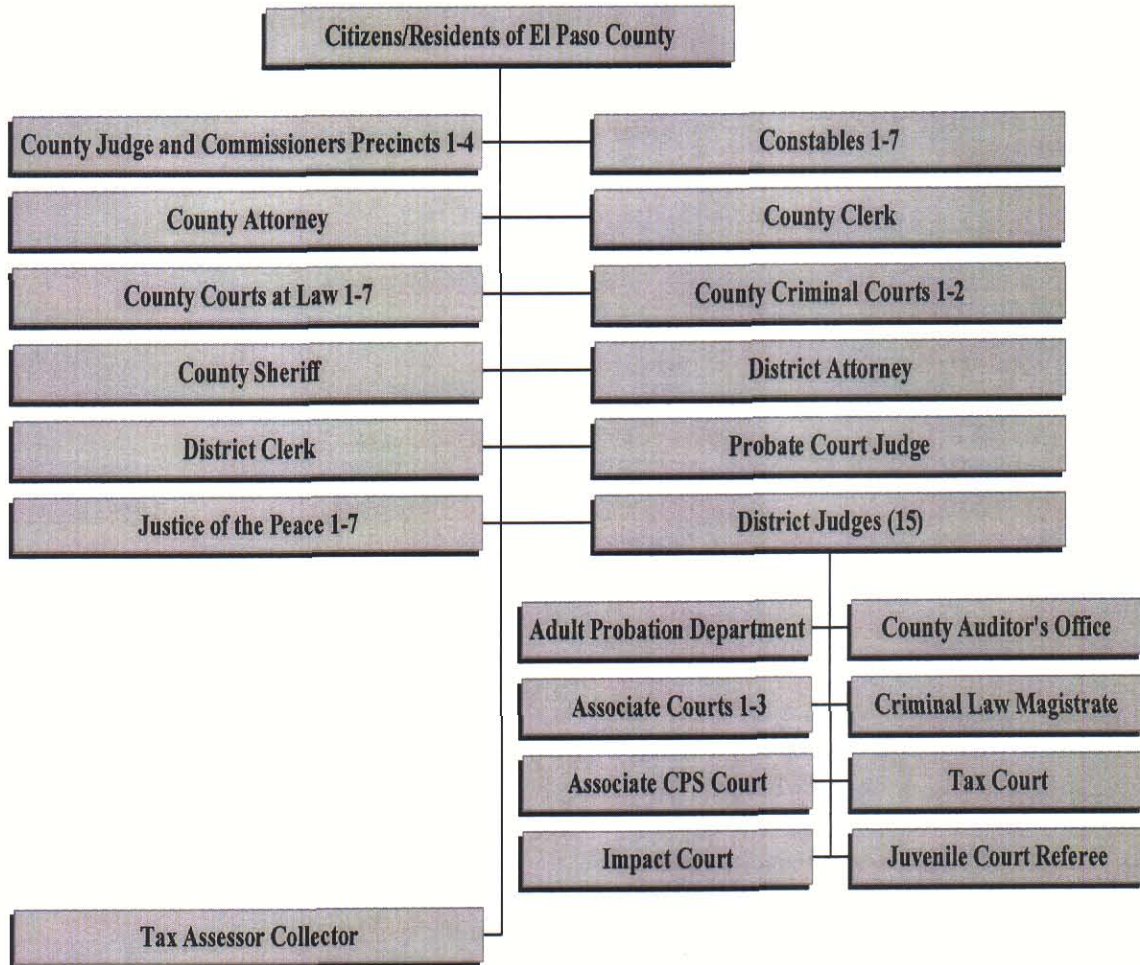
20. Commissioners Court will hold a public hearing on the final proposed budget within seven calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year. Immediately after this hearing, the budget will be approved and adopted.

October 7, 2005

21. The budget officer will file the budget in the final adopted form and reproduce copies for distribution. Pursuant to the *Texas Local Government Code, § 111.040*, Commissioners Court will file copies of the adopted budget with the County Auditor and the County Clerk.

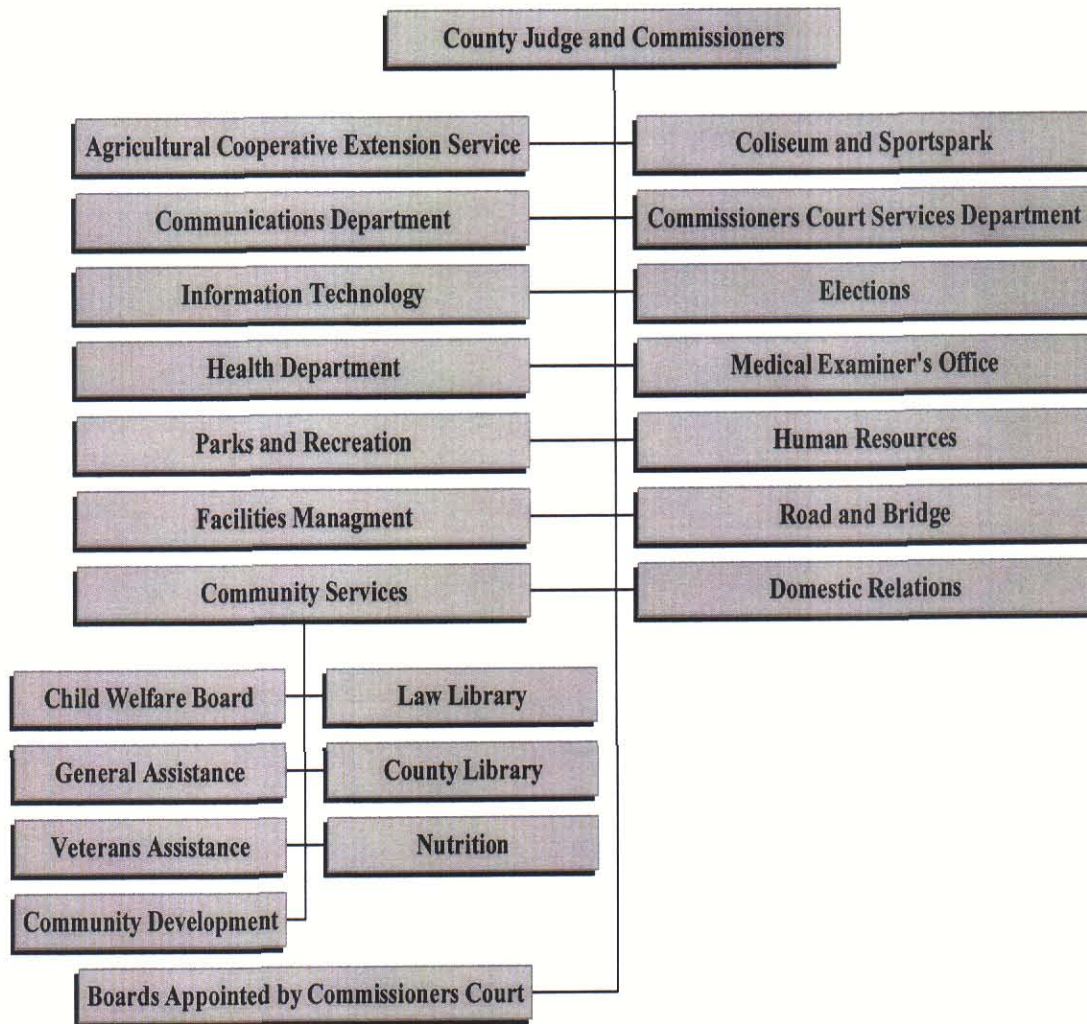
COUNTY OF EL PASO

Organizational Chart - Elected /Appointed Officials



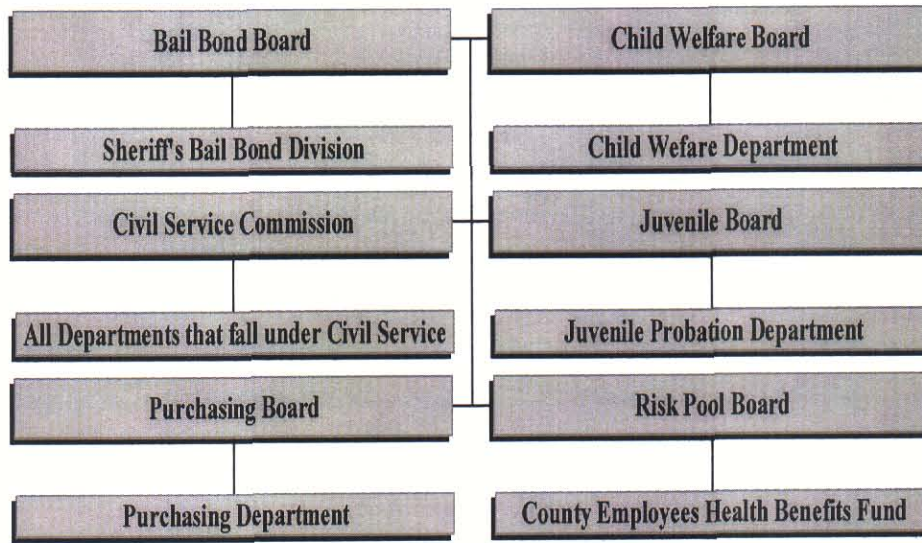
COUNTY OF EL PASO

Organizational Chart - Departments Reporting to Commissioners Court



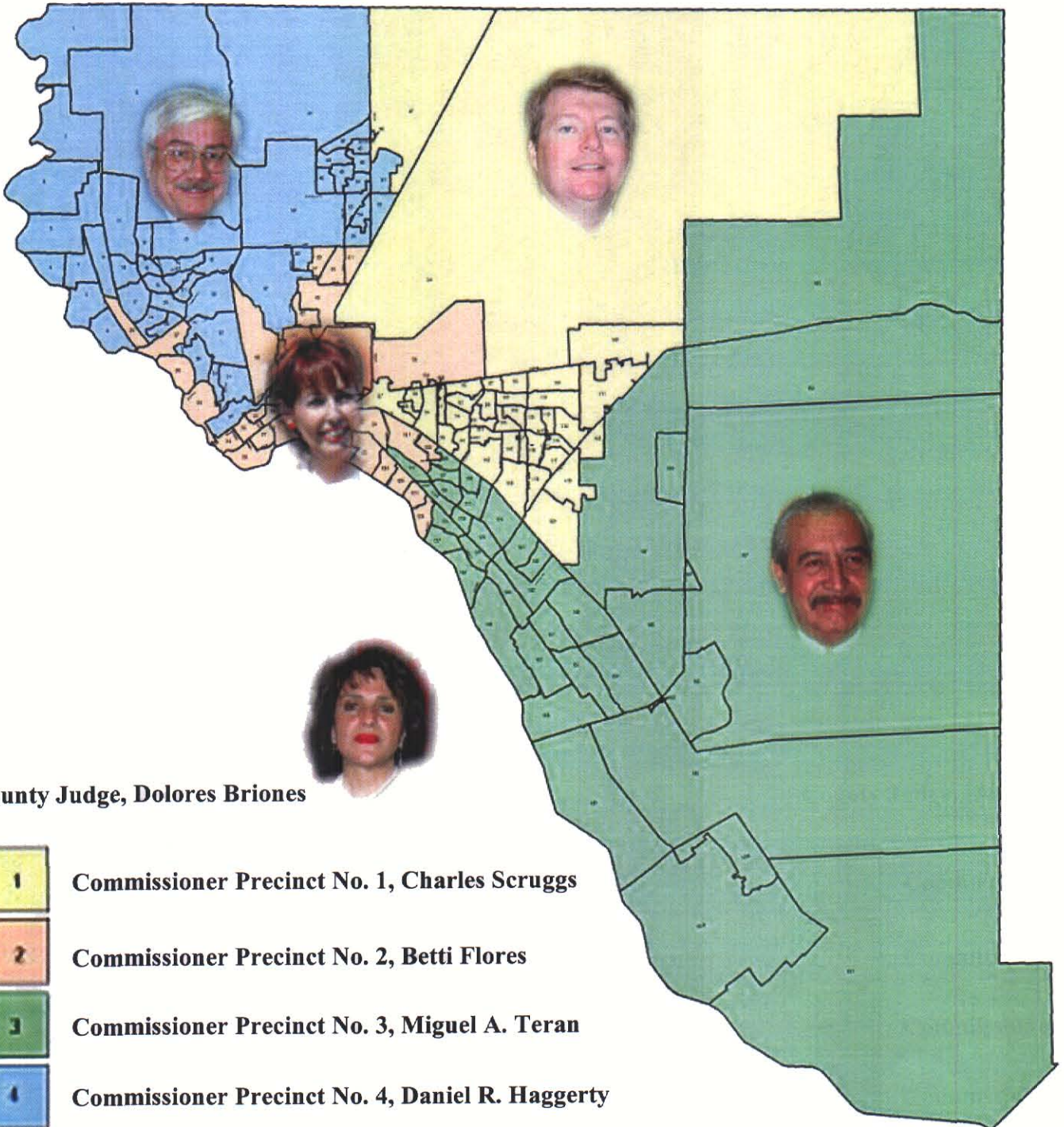
COUNTY OF EL PASO

Organizational Chart - Other Statutory Boards





El Paso County Commissioners Court Members by Precinct



Organization by Program Type

General Government

Commissioners Court
 Commissioners Court Services Office
 Communications Center
 Community Services
 County Auditor
 County Clerk
 County Clerk Criminal Fee Collections
 *County Clerk Records Archives
 *County Clerk Records Mgt & Preservation
 *County Clerk Vital Statistics
 County Judge
 County Solid Waste Disposal
 District Clerk
 *District Clerk Records Mgt. & Preservation
 Domestic Relations Office
 *Election Contract Services
 Elections
 Facilities Management
 General and Administrative Account
 Grant Matches
 Human Resources
 Information Technology Department
 Landmark Building Maintenance
 North East Annex
 Parking Garage Maintenance & Operations
 Purchasing
 *Records Management & Preservation
 Risk Pool Board Operations
 *Road and Bridge Administration
 *Strong Family Strong Future
 Tax Office
 *Tax Office Discretionary Fund

Culture and Recreation

Ascarate Golf Course
 *Ascarate Park Improvement
 Ascarate Regional County Park
 Canutillo Community Center-Maintenance
 *Coliseum Tourist Promotion
 Library
 *County Tourist Promotion
 Community Centers
 *County Law Library
 Los Portales
 Rural Parks
 San Elizario Center-Maintenance
 *San Elizario Placita
 *Sportspark
 Swimming Pools

Health and Welfare

Charities
 County Child Welfare
 *Child Welfare Juror Donations
 Child Welfare Legal Fees
 City-County Health District/Public Health Services
 *Family Protection Fund
 Foster Grandparent Program
 General Assistance
 Life Management
 Medical Examiner
 Medical Examiner-Maintenance
 Mental Health
 On-Site Sewage Inspectors
 *Project Care Electric & Gas
 Retired Senior Volunteer Program
 Shelter for Battered Women
 Veterans Assistance

Public Works

East Montana Water Project
 *Fabens Airport
 *Road and Bridge



Public Safety

Ambulance Services
 *Commissary Inmate Profit
 Constables
 County Sheriff-Courthouse Security
 County Sheriff-Detention Facility
 County Sheriff-Jail Annex
 County Sheriff-Law Enforcement
 *Courthouse Security Fund
 Emergency Management
 *Juror Donations JPD
 *Juvenile Probation Federal Prisoner Revenue
 *Juvenile Probation Interest Fund
 *Juvenile Probation National School Fund
 *Juvenile Probation Special Revenue Fund
 *Juvenile Probation Supervision
 *Sheriff Communication Improvement
 *Sheriff LEOSE
 West Texas Community Supervision

Administration of Justice

6th Administrative Judicial District
 8th Court of Appeals
 *243 District Drug Court
 *Alternative Dispute Resolution Center
 Council of Judges Administration
 County Attorney
 County Attorney - Bond Forfeitures
 County Attorney - Teen Court
 County Attorney (RETGH - Legal)
 *County Attorney Bad Check
 *County Attorney Commissions
 *County Attorney Labor Disputes
 *County Attorney Supplement
 County Court at Law Administration
 County Court at Law Judges Account
 County Courts at Law
 County Criminal Courts at Law
 *County Criminal Court No. 2 DWI
 County Criminal Magistrate Judges Account
 *County Graffiti Eradication
 *Court Reporter Service Fund
 Criminal Law Magistrate
 *DA 10% Drug Forfeitures
 District and Associate Courts
 District Attorney
 *DA Apportionment Supplement Account
 *District Attorney Special Account
 *District Attorney Food Stamp Fraud
 District Judges Salary Supplement Account
 Impact Court
 *Justice Court Technology Fund
 Justices of the Peace
 Juvenile Court Referee
 Probate Court
 *Probate Judiciary Support
 *Probate Travel Account
 Public Defender
 Tax Court
 *Teen Court
 *Therapeutic Drug Court

Resource Development

Agricultural Co-Op Extension
 *El Paso Housing Finance Corporation
 Planning and Development

NOTE: DEPARTMENTS WITH "*" ARE CLASSIFIED UNDER THE SPECIAL REVENUE FUND, ALL OTHERS, (EXCEPT FOR THE EAST MONTANA WATER PROJECT WHICH IS AN ENTERPRISE FUND), FALL UNDER THE GENERAL FUND.



Directory of Principal Officials



Commissioners Court (The Governing Body)

County Judge, Dolores Briones	Room 301, County Courthouse Bldg, (915) 546-2098
County Commissioner, Precinct Number 1, Charles Scruggs	Room 301, County Courthouse Bldg, (915) 546-2014
County Commissioner, Precinct Number 2, Betti Flores	Room 301, County Courthouse Bldg, (915) 546-2111
County Commissioner, Precinct Number 3, Miguel Teran	Room 301, County Courthouse Bldg, (915) 546-2144
County Commissioner, Precinct Number 4, Daniel R. Haggerty	Room 301, County Courthouse Bldg, (915) 546-2044

The Council of Judges

Local Administrative Judge, 34th Judicial District, William E. Moody	Room 905, County Courthouse Bldg, (915) 546-2101
41st Judicial District, Mary Anne Bramblett, District Judge	Room 1006, County Courthouse Bldg, (915) 546-2149
65th Judicial District, Alfredo Chavez, District Judge	Room 1105, County Courthouse Bldg, (915) 546-2102
120th Judicial District, Luis Aguilar, District Judge	Room 605, County Courthouse Bldg, (915) 546-2103
168th Judicial District, Guadalupe Rivera	Room 602, County Courthouse Bldg, (915) 546-2141
171st Judicial District, Bonnie Rangel, District Judge	Room 601, County Courthouse Bldg, (915) 546-2100
205th Judicial District, Kathleen Olivares, District Judge	Room 1002, County Courthouse Bldg, (915) 546-2107
210th Judicial District, Gonzalo Garcia, District Judge	Room 1005, County Courthouse Bldg, (915) 546-2130
243rd Judicial District, David Guaderrama, District Judge	Room 901, County Courthouse Bldg, (915) 546-2168
327th Judicial District, Linda Chew, District Judge	Room 606, County Courthouse Bldg, (915) 546-2032
346th Judicial District, Richard A. Roman, District Judge	Room 902, County Courthouse Bldg, (915) 546-2119
383rd Judicial District, Mike Herrera, District Judge	Room 1101, County Courthouse Bldg, (915) 546-2132
384th Judicial District, Patrick M. Garcia, District Judge	Room 906, County Courthouse Bldg, (915) 546-2134
388th Judicial District, Patricia Macias, District Judge	Room 705, County Courthouse Bldg, (915) 543-3850
409th Judicial District, Sam Medrano, District Judge	Room 700, County Courthouse Bldg, (915) 834-8209
Associate CPS Court, Oscar Galbadon, Judge	Room 1104, County Courthouse Bldg, (915) 546-2147
Associate Family Court 1, Jose Juarez, Judge	Room 1103, County Courthouse Bldg, (915) 543-3859
Associate Family Court 2, Kathleen Anderson, Judge	Room 1102, County Courthouse Bldg, (915) 543-3871
Associate Family Court 3, Roberta Bramblett, Judge	Room 704, County Courthouse Bldg, (915) 834-8288
County Court at Law Number 1, Richard Herrera, Judge	Room 802, County Courthouse Bldg, (915) 546-2011
County Court at Law Number 2, Julie Gonzalez, Judge	Room 801, County Courthouse Bldg, (915) 546-2145
County Court at Law Number 3, Javier Alvarez, Judge	Room 1001, County Courthouse Bldg, (915) 546-2183
County Court at Law Number 4, Alejandro Gonzalez, Judge	Room 805, County Courthouse Bldg, (915) 546-2190
County Court at Law Number 5, Carlos Villa, Judge	Room 806, County Courthouse Bldg, (915) 546-2004
County Court at Law Number 6, Sue Kurita, Judge	Room 1106, County Courthouse Bldg, (915) 543-3868
County Court at Law Number 7, Jose J. Baca, Judge	Room 902, County Courthouse Bldg, (915) 543-3877
County Criminal Court 1, Alma Trejo, Judge	Room 1201, County Courthouse Bldg, (915) 834-8241
County Criminal Court 2, Robert Anchondo, Judge	Room 704, County Courthouse Bldg, (915) 834-8232
County Probate Court, Max Higgs, Judge	Room 706, County Courthouse Bldg, (915) 546-2161
Juvenile Court Referee, Richard Ainsa, Judge	6400 Delta, Juvenile Probation Bldg, (915) 772-2133
Magistrate I, James T. Carter, Judge	600 E. Overland, Municipal Crt Bldg, (915) 546-2077
Tax Court, Edward Marquez, Judge	Room 604, County Courthouse Bldg., (915) 834-8236
Impact Court, Visiting Judges	Room 603, County Courthouse Bldg., (915) 546-8192

Other Principal Officials

County Attorney, José R. Rodríguez	Room 503, County Courthouse Bldg, (915) 546-2050
County Auditor, Edward A. Dion	Room 406, County Courthouse Bldg, (915) 546-2040
County Clerk, Waldo Alarcon	Room 105, County Courthouse Bldg, (915) 546-2071
County Purchasing Agent, Piti Vasquez	Room 500, County Courthouse Bldg, (915) 546-2048
County Sheriff, Leo Samaniego	800 East Overland, Room 300, (915) 546-2291
County Tax Assessor and Collector, Victor Flores	500 East Overland, Suite 101, (915) 546-2140
District Attorney, Jaime Esparza	Room 201, County Courthouse Bldg, (915) 546-2059
District Clerk, Gilbert Sanchez	Room 103, County Courthouse Bldg, (915) 546-2021
Human Resource Director, Robert Almanzan	Room 302, County Courthouse Bldg, (915) 546-2218
Public Defender, Clara Hernandez	Room 501, County Courthouse Bldg, (915) 546-8185

Synopsis of Budgeted Funds

243rd District Drug Court Fund – This fund is utilized to account for the disbursements related to the 243rd Judicial District Drug Court Treatment Program to address the exasperating problem drug-abusing offenders in El Paso County.

Alternative Dispute Resolution Center Fund - This fund is utilized to account for those revenues generated from the filing fees on civil cases and disbursed to the Rio Grande Council of Governments, a private organization contracted by the County to resolve civil matters outside of the Court System.

Ascarate Park Improvement Fund - This fund was used to account for receipts generated through Ascarate Park and Golf Course and used for disbursements related to park improvements. As of fiscal year 2005 the revenues previously accounted for in this account are now accounted for in the General Fund.

Capital Projects Fund - This fund accounts for financial resources to be used for the acquisition or construction of major capital projects (other than those financed with Trust and Proprietary Funds).

Child Welfare Juror Donation Fund– This fund is used to account for the receipts of juror donations that will be expended on needs of the juveniles in the County Child Welfare Program.

Coliseum Tourist Promotion Fund - This fund is used to account for the receipts and disbursements relating to tourist promotion at the County Coliseum.

Commissary Inmate Profit Fund - This fund is used to account for the receipts and disbursements relating to the inmate commissary at the County Detention Facility. These funds are restricted for the benefit of the inmates as required by law.

County Attorney Bad Check Fund – This fund is used to account for receipts and disbursements relating to the operations of the County Attorney Hot Check Program.

County Attorney Commissions Fund - This fund accounts for commissions on settlement of cases handled by the County Attorney as provided by law. All disbursements are related to allowable expenses of the County Attorneys office.

County Attorney Labor Disputes Fund – This fund is utilized to segregate funds received in settlement of labor law cases on behalf of the County and may be spent for labor law dispute activities.

County Attorney Supplement Fund – This fund has been set up as a special revenue fund for the supplement received from the State Comptroller for operating expenses as per HB 804.

County Clerk Records Archives Fund - This fund is utilized to account for the receipts and disbursements related to a new County Clerk records archives program. Revenues in this account result from an assessment made for certain types of documents filed within the County Clerk Department. Proceeds will be used to scan and archive prior years documents within the County Clerk Department.

Synopsis of Budgeted Funds

County Clerk Records Management and Preservation Fund - This fund is used to account for the receipts and disbursements relating to the County Clerk's records management and preservation program. Financing is received from fees assessed for recording documents in the County Clerks office.

County Clerk Vital Statistics Fund – This fund was established to account for receipts and disbursements related to the County Clerk Vital Statistics Program. Revenue in the account results from fees assessed for certain documents filed within the County Clerk's office. Proceeds will be utilized to conduct the operations within the Vital Statistics Program.

County Criminal Court No. 2 DWI Fund – This fund is the first dedicated specialized court in the region to handle adults convicted of misdemeanor DWI offenses. The Program applies the principles of the traditional Drug Court Program to alcohol dependent adults. The funds for this program are obtained from the District Attorney 10% Drug Forfeiture Fund.

County Graffiti Eradication Fund – This fund is used to account for the collection of court costs related to graffiti convictions. Expenditure of these funds is for the purpose of graffiti removal.

County Law Library Fund - This fund is utilized to account for receipts of law library fees and the disbursement relating to the maintenance and operations of the County Law Library.

County Tourist Promotion Fund - This fund is used solely for the purpose of accounting for receipts and expenditures related to the promotion of tourism in the County of El Paso. This fund receives its revenue from a portion of the hotel occupancy tax allocations.

Court Reporter Service Fund - This fund is used to account for fees collected relating to civil cases filed in the District and County Clerks offices. Disbursements relate to costs associated with court reporter services.

Courthouse Security Fund - This fund is utilized to account for fees provided by law charged for the filing of certain documents within the County and is restricted to expenditures of providing security of County facilities, mainly the County Courthouse.

Debt Service Fund - This fund is utilized to account for the accumulation of resources for the payment of general long-term debt principal and interest. The principal source of revenue for this fund is ad valorem taxes.

District Attorney 10% Drug Forfeiture Fund - This fund accounts for funds obtained through criminal asset forfeitures by the District Attorney's office of which ten percent when elected and approved is required to be deposited into this special account for drug abuse treatment and prevention purposes. There are two new courts funded under this program, the County Criminal Court No. 2 DWI Court and the 243rd District Drug Court.

District Attorney Apportionment Fund – This fund is used to account for receipts and disbursements relating to the District Attorney's apportionment supplement program. These State funds are reverted and utilized to supplement the pay of Assistant District Attorneys.

Synopsis of Budgeted Funds

District Attorney Food Stamp Fraud Account Fund – This fund is utilized to account for receipts and disbursements related to the food stamp fraud program. Revenues in this account are received from the State and are used to pay salaries and expenses related to the District Attorney’s Office.

District Attorney Special Account Fund – This fund was established to account for receipts and disbursements related to the District Attorney’s discretionary account. Revenue from the account is a result of judgments awarding distribution of seizures from drug cases to multiple agencies. These funds are used at the discretion of the District Attorney to conduct operations of the office.

District Clerk Records Management and Preservation Fund - This fund is utilized to account for the receipts and the disbursements relating to the District Clerk’s records management and preservation program. Financing is received from fees assessed for recording documents in the District Clerk’s office.

Election Contract Services Fund - This fund is utilized to account for the receipt of funds generated from billings made to other governmental agencies for conducting their elections. The proceeds from these billings are utilized to cover the costs of conducting these elections.

Enterprise Fund - This fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the costs of providing services to the general public will be financed through user charges on a continuing basis. This fund specifically relates to the East Montana Water project and a newly created County Solid Waste Enterprise Fund that will be used to account for the operations of the privatized solid waste services to County residents.

El Paso Housing Finance Corporation Fund – This fund was set up to account for receipts and disbursements related to operations of the El Paso Housing Finance Corporation. These funds result from application fees assessed to participants in this program. Proceeds are utilized to conduct operations of the El Paso Housing Finance Corporation.

Fabens Airport Fund - This fund is utilized to account for airport revenues generated from fees assessed to private operators. The expenditures relate to the operating costs associated with this airport.

Family Protection Fund – This fund accounts for receipts and disbursements related to the Family Protection Fund. Revenues in this account come from court costs for certain cases. Proceeds from this account will be utilized to fund the Shelter for Battered Women.

General Fund - The General Fund is used to account for all financial resources not required to be accounted for in another fund. The majority of current operating expenditures are financed with revenues received by this fund.

Grants Fund- This fund is used to account for specific grant revenue sources that are legally restricted to expenditures for specific purposes by Federal, State, or local contract.

Synopsis of Budgeted Funds

Justice Court Technology Fund – The Justice Court Technology fund is used to account for the receipts and disbursements of funds directly related to this program. Revenues in this account are a result of court costs for applicable cases. Proceeds will be used for the purchase of technology equipment that will be utilized in the Justice Courts.

Juvenile Probation Federal Prisoner Fund - This account will be used to account for reimbursement received as a result of the Courtesy hold of federal prisoners and will be used for emergencies/unexpected purchases and the purchase/upgrade of the security cameras at the detention centers.

Juvenile Probation Interest Fund – This account is used to account for the interest revenue generated from the Juvenile Probation Special Revenue Fund and will be used to purchase for emergencies/unexpected purchases and the purchase of the security cameras at the detention centers.

Juvenile Probation Juror Donation Fund - This fund is utilized to account for the receipt and expenditure of funds received from juror donations. This is only one of various funds that jurors can donate their jury pay to. The funds in this account will be utilized to offset costs of juvenile care and services provided at the County's juvenile detention center.

Juvenile Probation National School Fund – This account is used to account for the funds that are reimbursed through the National School Lunch Program and will be used by the Juvenile Probation Department to purchase meals for the juveniles residing in the Detention and Challenge Boot Camp Program.

Juvenile Probation Special Revenue Fund – This fund is a newly created fund beginning fiscal year 2004 as requested by the Juvenile Board for the operations of the Juvenile Probation Department.

Juvenile Probation Supervision Fund - This fund is utilized to account for the receipt and expenditure of funds received from juvenile probation supervision fees assessed to families who utilize these programs. The funds in this account will be utilized to offset costs of juvenile care and services provided at the County's juvenile detention center.

Probate Travel Fund – This fund is used to account for additional travel needs of the Probate Court staff, as per Government Code 51.704.

Probate Judiciary Support Fund - This fund is used to account for any additional Court-related purposes of the Probate Court as per Government Code 25.00211.

Project Care Gas and Electric Fund- This fund was set up to account for receipts and disbursements related to the Project Care Gas and Electric Program. Revenues in this account are received from contributions and donations from the general public. Proceeds are utilized to cover utility costs for eligible clients.

Records Management and Preservation Fund - This fund is used to account for the receipts relating to fees assessed as Court costs. Disbursements relate to the County's records management and preservation program, as mandated by Local Government Code.

Synopsis of Budgeted Funds

Road and Bridge Fund and Road and Bridge General and Administration Fund - These funds are utilized for the purpose of accounting for activities relating to the construction and maintenance of county roads. The principal sources of revenue for this fund are auto registration fees and automobile sales taxes.

San Elizario Placita Fund – This fund is derives its revenue from donations received from private individuals. The disbursements are related to the purchase of seating and lighting for the Placita.

Sheriff Communication Improvement Fund – This fund was established to account for the receipts and disbursements related to the County Sheriff Communication Improvement program. The revenue in this account results from contributions from the 911 Emergency Service program. Proceeds are utilized to make upgrades to the Sheriff’s 911-dispatch unit, and for mobile units located in the vehicles.

Sheriff’s Law Enforcement Officers Special Education Fund - This fund is used to account for receipts and disbursements relating to the continuing education of the Sheriff’s officers. These funds are collected as part of assessed Court costs.

Special Revenue Funds - Special Revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Sportspark Fund - This fund is utilized to account for the receipt and expenditure of funds received from player registration, food and beverage concessions and baseball and softball tournament fees. The recently purchased Sports Park had its first full year of operations under County management during fiscal year 2003. This facility is home to four T-ball fields, six baseball fields and five volleyball courts.

Strong Family Strong Future Fund – This fund is used to account for receipts and disbursements related to the Strong Family Strong Future Program. Revenues in this account are received from contributions and donations from local businesses. The largest portions of receipts are from the County’s Sheriff drug forfeitures funds. Proceeds are utilized to carry out the mission of strong families with the goal being to guide them towards a better future, both educational and financial.

Tax Office Discretionary Fund - This fund is utilized to account for the receipt of funds generated from the interest earned from the Tax Assessors vehicle inventory escrow account. The proceeds are used to conduct operations of the vehicle inventory tax division of the Tax Assessor Collectors office.

Teen Court Fund - This fund is utilized to account for the receipt of funds obtained from filing fees and donations from area businesses. The proceeds are thereby used to cover some operating costs of the teen court program and to provide limited scholarships for individuals in this program.

Synopsis of Budgeted Funds

Therapeutic Drug Court Fund - This fund is utilized to account for the receipt and expenditure of funds received from Juror donations. This is only one of various funds that jurors can donate their jury pay to. The funds in this account will be utilized to offset costs of the Therapeutic Drug Court program.

ALL FUND TYPES

OPERATING BUDGET COMPARISON

WITH FY 2003 ACTUALS

The detail for changes between fiscal years is provided at the Fund Type level as well as in the Revenue and Expenditures Sections.

	FY 2003 Actuals	OPERATING BUDGETS		CHANGES	
		Total Budget FY 2004	Total Budget FY 2005	Amount	%
Revenues (Sources):					
Taxes	\$103,103,226	\$106,121,642	\$119,871,396	\$13,749,754	12.96%
Licenses and Permits	179,036	151,500	177,500	26,000	17.16%
Intergovernmental	26,799,935	29,132,590	2,309,569	(26,823,021)	-92.07%
Charges for Services	42,669,111	41,294,653	44,748,469	3,453,816	8.36%
Fines and Forfeits	7,048,049	5,889,617	6,069,800	180,183	3.06%
Interest	1,879,725	1,386,161	1,355,042	(31,119)	-2.24%
Miscellaneous Revenues	4,768,900	7,930,330	3,748,019	(4,182,311)	-52.74%
Other Financing Sources	13,901,039	20,064,181	14,744,325	(5,319,856)	-26.51%
Total Revenues and Other Financing Sources	200,349,021	211,970,674	193,024,120	(18,946,554)	-8.94%
Beginning Fund Balances, Retained					
Earnings, Deferred Revenues and Carryover	134,651,177	111,976,994	104,820,658	(7,156,336)	-6.39%
Total Available Resources	\$335,000,198	\$323,947,668	\$297,844,778	(\$26,102,890)	-8.06%
Appropriations/Expenditures (Uses):					
General Government	\$33,538,007	\$37,024,893	\$39,129,180	\$2,104,287	5.68%
Administration of Justice	35,844,249	42,151,735	33,577,368	(8,574,367)	-20.34%
Public Safety	77,036,106	84,887,444	78,871,655	(6,015,789)	-7.09%
Health and Welfare	10,428,805	16,626,824	7,230,674	(9,396,150)	-56.51%
Community Services	554,938	1,289,546		(1,289,546)	-100.00%
Resource Development	1,212,625	1,117,497	788,729	(328,768)	-29.42%
Culture and Recreation	5,800,963	7,105,329	6,107,749	(997,580)	-14.04%
Public Works	5,950,902	6,960,998	7,312,921	351,923	5.06%
Capital Outlays	20,457,301	8,469,664	3,780,870	(4,688,794)	-55.36%
Debt Service and Enterprise:					
Principal	8,690,000	9,561,000	10,281,000	720,000	7.53%
Interest	6,968,838	6,513,772	6,037,551	(476,221)	-7.31%
Other Debt Related Costs:	204,648	38,056		(38,056)	-100.00%
Other Financing Uses	16,335,822	20,474,204	17,809,065	(2,665,139)	-13.02%
Total Appropriations/Expenditures and Other Financing Uses	223,023,204	242,220,962	210,926,762	(31,294,200)	-12.92%
Encumbrances		3,168,082	5,963,599	2,795,517	88.24%
Net Income	393,889				
Ending Fund Balances, Retained Earnings					
Deferred Revenues and Carryover	111,583,105	78,558,624	80,954,417	2,395,793	3.05%
Total Fund Balances, Retained Earnings Encumbrances, Deferred Revenue Net Income, and Carryover	111,976,994	81,726,706	86,918,016	(5,191,310)	-6.35%
Total Appropriations/Expenditures, Fund Balances, Encumbrances, Retained Earnings, Deferred Revenue Net Income, and Carryover	\$335,000,198	\$323,947,668	\$297,844,778	(\$26,102,890)	-8.06%

**ALL FUND TYPES
OPERATING BUDGET COMPARISON
WITH FY 2003 ACTUALS**

	General Fund	Special Revenue	Grants	Debt Service	Capital Projects	Enterprise Fund	Grand Totals
Revenues (Sources):							
Taxes	\$101,766,548	\$2,200,000		\$15,904,848			\$119,871,396
Licenses and Permits	177,500						177,500
Intergovernmental	1,876,638	350,775	\$82,156				2,309,569
Charges for Services	32,263,775	11,160,172				\$1,324,522	44,748,469
Fines and Forfeits	5,704,800	365,000					6,069,800
Interest	850,000	143,042			\$362,000		1,355,042
Miscellaneous Revenues	3,068,350	609,669	70,000				3,748,019
Other Financing Sources	3,118,000	10,992,525	633,800				14,744,325
Total Revenues and Other Financing Sources	148,825,611	25,821,183	785,956	15,904,848	362,000	1,324,522	193,024,120
Beginning Fund Balances, Retained Earnings, Deferred Revenues and Carryover	33,849,656	15,805,174		873,149	41,607,010	12,685,668	104,820,658
Total Available Resources	\$182,675,267	\$41,626,357	\$785,956	\$16,777,997	\$41,969,010	\$14,010,190	\$297,844,778
Appropriations/Expenditures (Uses):							
General Government	\$35,306,502	\$3,822,678					\$39,129,180
Administration of Justice	31,718,329	1,859,039					33,577,368
Public Safety	67,967,774	10,903,881					78,871,655
Health and Welfare	6,377,899	66,819	\$785,956				7,230,674
Resource Development	738,729	50,000					788,729
Culture and Recreation	2,084,209	4,023,540					6,107,749
Public Works		5,962,921				\$1,350,000	7,312,921
Capital Outlays	125,000	2,963,097			\$692,773		3,780,870
Debt Service and Enterprise:							
Principal				\$10,265,000		16,000	10,281,000
Interest				5,979,029		58,522	6,037,551
Other Financing Uses	13,132,698	4,676,367					17,809,065
Total Appropriations/Expenditures and Other Financing Uses	157,451,140	34,328,342	785,956	16,244,029	692,773	1,424,522	210,926,762
Encumbrances	1,334,358	654,396			3,974,845		5,963,599
Retained Earnings and Ending Fund Balances	23,889,769	6,643,619		533,968	37,301,392	12,585,668	80,954,417
Total Fund Balances, Deferred Revenues Retained Earnings, Encumbrances and Carryover	25,224,127	7,298,015		533,968	41,276,237	12,585,668	86,918,016
Total Appropriations/Expenditures, Fund Balances, Encumbrances, Deferred Revenues, Retained Earnings and Carryover	\$182,675,267	\$41,626,357	\$785,956	\$16,777,997	\$41,969,010	\$14,010,190	\$297,844,778

Summary of Budgeted Interfund Transfers

Interfund transfers represent shifting of funds from one fund to another to serve as alternative sources of funding. The majority of transfers pertain to County matching of funds for Federal and State grants. As shown below, the most significant transfer out amount is the transfer from the General Fund to the new Special Revenue account for Juvenile Probation, as requested by the Juvenile Board. Also included in the \$11 million transfer out is transfers for grant matching requirements in fiscal year 2005. The transfers in for these grants are budgeted as grants become awarded, which do not usually coincide to the beginning of the County's fiscal year. As can be seen by the detail below, there is only one grant, Nutrition, that coincides.

Fund	Index	Title	Amount
------	-------	-------	--------

TRANSFERS IN

Capital Projects	CPCNTYCAPIMP	County Capital Improvement Fund	
General Fund	GADMINGF	General and Administrative	\$3,118,000
Grant Fund	NUTRITION05	Nutrition Program 2005	633,800
Special Revenue Fund	CNTYTPROM	County Tourist Promotion Fund	810,680
Special Revenue Fund	JUVPROBSR	Juvenile Probation Special Revenue Account	9,881,845
Special Revenue Fund	SPORTSPARKSR	Sportspark Special Revenue Account	300,000
Total Transfers In			<u>\$14,744,325</u>

TRANSFERS OUT

General Fund	GADMINGF	General and Administrative	\$11,317,595
General Fund	VARIOUS	For grants to be awarded during the year	\$755,653
General Fund	CHILDPROTEC	Child Protective Services Match	412,475
General Fund	RURALTRANSIT	General Assistance	13,175
General Fund	NUTRITION	Nutrition Program Match	633,800
Special Revenue Fund	AIRPORT	Fabens Airport Fund	8,800
Special Revenue Fund	ASCARATEIMPR	Ascarate Park Improvement Fund	750,000
Special Revenue Fund	COLISEUMSR	Coliseum Special Revenue Fund	810,680
Special Revenue Fund	COURTREPORT	Court Reporter Fund	157,000
Special Revenue Fund	GADMINRB	General and Administrative Road and Bridge Account	2,500,000
Special Revenue Fund	JPDSUPERVIS	Juvenile Probation Supervision	30,000
Special Revenue Fund	JUVPROBSR	Juvenile Probation Special Revenue Account	58,887
Special Revenue Fund	SECURITY	Courthouse Security Fund	361,000
Total Transfers Out			<u>\$17,809,065</u>