

SUPPLEMENTARY INFORMATION

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$28,786,276	\$1,499,137	\$20,449,050	\$50,734,463
Accounts receivable	312,270			312,270
Due from other funds	2,332			2,332
Total Assets	<u>\$29,100,878</u>	<u>\$1,499,137</u>	<u>\$20,449,050</u>	<u>\$51,049,065</u>
LIABILITIES				
Vouchers payable	\$976,414		225,002	\$1,201,416
Retainage payable			2,896	2,896
Payroll liabilities	218,391			218,391
Due to others	75,126			75,126
Due to other funds	15,363			15,363
Due to other governments	7,677			7,677
Total Liabilities	<u>1,292,971</u>		<u>227,898</u>	<u>1,520,869</u>
FUND BALANCES				
Nonspendable:				
Restricted:				
Budgetary stabilization	5,191,968			5,191,968
Building construction/renovations			4,811,999	4,811,999
Bridge construction			236,851	236,851
General assistance	5,058,428			5,058,428
Parks/recreation	377,200		9,728,348	10,105,548
Public safety	2,555,762			2,555,762
Records management	394,528			394,528
Road construction/maintenance	10,865,662			10,865,662
Water/sewer construction			1,200,000	1,200,000
Other purposes	2,280,756	\$1,499,137	2,250,901	6,030,794
Committed:				
Other purposes			1,267,122	1,267,122
Assigned:				
Other purposes	1,083,603		725,931	1,809,534
Total fund balances	<u>27,807,907</u>	<u>1,499,137</u>	<u>20,221,152</u>	<u>49,528,196</u>
Total liabilities and fund balances	<u>\$29,100,878</u>	<u>\$1,499,137</u>	<u>\$20,449,050</u>	<u>\$51,049,065</u>

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended September 30, 2010

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes	\$3,038,568	\$12,300,603		\$15,339,171
Intergovernmental	1,401,121			1,401,121
Charges for services	13,564,215			13,564,215
Fines and forfeitures	2,350,087			2,350,087
Interest	870,676	96,421	\$89,936	1,057,033
Miscellaneous	274,482		31,122	305,604
Total revenues	<u>21,499,149</u>	<u>12,397,024</u>	<u>121,058</u>	<u>34,017,231</u>
EXPENDITURES				
Current:				
General government	3,289,319			3,289,319
Administration of justice	1,074,428			1,074,428
Public safety	2,826,975			2,826,975
Health and welfare	144,836			144,836
Culture and recreation	4,844,199			4,844,199
Public works	7,295,597			7,295,597
Capital outlays	1,240,531		1,223,139	2,463,670
Debt Service:				
Principal		7,040,000		7,040,000
Interest		7,320,909		7,320,909
Total expenditures	<u>20,715,885</u>	<u>14,360,909</u>	<u>1,223,139</u>	<u>36,299,933</u>
Excess (deficiency) of revenues over (under) expenditures	<u>783,264</u>	<u>(1,963,885)</u>	<u>(1,102,081)</u>	<u>(2,282,702)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	665,903	1,408,990		2,074,893
Transfers out	(6,420,688)	(250,880)		(6,671,568)
Capital leases				
Sale of capital assets			7,640	7,640
Total other financing sources (uses)	<u>(5,754,785)</u>	<u>1,158,110</u>	<u>7,640</u>	<u>(4,589,035)</u>
Net Change in Fund Balances	<u>(4,971,521)</u>	<u>(805,775)</u>	<u>(1,094,441)</u>	<u>(6,871,737)</u>
Fund balances - beginning	32,466,901	2,304,912	21,315,593	56,087,406
Prior period adjustments	312,527			312,527
Fund balances - ending	<u>\$27,807,907</u>	<u>\$1,499,137</u>	<u>\$20,221,152</u>	<u>\$49,528,196</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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property	\$101,713,789	\$101,713,789	\$98,383,348	(\$3,330,441)
Sales	34,200,000	34,200,000	35,426,489	1,226,489
Bingo	52,000	52,000	56,409	4,409
Mixed beverage	1,500,000	1,500,000	1,821,637	321,637
Licenses and permits	248,500	248,500	266,313	17,813
Intergovernmental	4,033,856	4,033,856	4,638,202	604,346
Charges for services	30,320,988	30,320,988	31,470,380	1,149,392
Fines and forfeitures	4,805,000	4,805,000	4,481,117	(323,883)
Interest	1,260,000	1,260,000	1,258,459	(1,541)
Miscellaneous	2,482,100	2,482,100	2,073,810	(408,290)
Total revenues	<u>180,616,233</u>	<u>180,616,233</u>	<u>179,876,164</u>	<u>(740,069)</u>
EXPENDITURES				
Current:				
General government:				
County judge	410,709	404,726	391,166	13,560
Commissioner precinct number 1	198,872	191,889	189,310	2,579
Commissioner precinct number 2	207,632	197,760	194,989	2,771
Commissioner precinct number 3	216,901	204,814	199,079	5,735
Commissioner precinct number 4	207,639	208,643	202,915	5,728
Commissioner court services		7,402	1,506	5,896
Family and community services	289,425	308,702	265,145	43,557
County auditor	3,458,590	3,500,252	3,345,453	154,799
County purchasing agent	1,233,115	1,270,028	1,187,887	82,141
County solid waste disposal	612	1,820	251	1,569
Human resources	1,325,880	1,388,642	1,336,121	52,521
County clerk	2,196,717	2,132,839	1,950,421	182,418
County clerk fee collections	587,456	651,833	599,743	52,090
District clerk	4,147,326	4,177,307	3,982,624	194,683
Domestic relations office	1,279,691	1,361,779	1,224,498	137,281
Information technology	6,201,976	6,261,602	5,719,875	541,727
County elections	1,214,804	1,318,084	1,172,568	145,516
Ethics Commission		5,000		5,000
Facilities management	2,919,946	2,980,369	2,447,517	532,852
Fleet management		4		4
Northeast Courthouse Annex	64,491	66,435	62,154	4,281
Mission Valley Courthouse Annex	37,088	37,088	26,765	10,323
Ysleta Courthouse Annex	83,537	121,187	96,082	25,105
County communications	393,393	396,636	387,534	9,102
General and administrative	18,160,558	14,837,805	5,446,417	9,391,388
County tax assessor-collector	2,879,110	3,074,848	2,702,016	372,832
Parking garage operations	88,236	96,800	26,734	70,066
Total general government	<u>\$47,803,704</u>	<u>\$45,204,294</u>	<u>\$33,158,770</u>	<u>\$12,045,524</u>

(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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Administration of justice:				
34th district court	\$259,153	\$259,382	\$248,238	\$11,144
41st district court	270,102	242,433	235,487	6,946
65th district court	417,848	330,608	325,296	5,312
120th district court	285,425	283,569	276,466	7,103
168th district court	270,718	241,820	235,813	6,007
171st district court	290,536	334,476	311,651	22,825
205th district court	237,815	234,873	229,623	5,250
210th district court	217,711	211,366	204,372	6,994
243rd district court	378,380	305,008	300,602	4,406
327th district court	246,583	247,211	241,196	6,015
346th district court	224,265	230,641	226,232	4,409
383rd district court	369,487	373,952	364,224	9,728
384th district court	390,583	297,231	291,660	5,571
388th district court	294,025	253,286	242,001	11,285
409th district court	224,161	232,679	230,390	2,289
448th District Court	213,563	153,846	143,083	10,763
Criminal District Court No. 1	224,819	183,288	175,176	8,112
Council of judges administration	5,492,424	6,270,678	5,970,247	300,431
D. A. DIMS Magistrate	22,217	22,217		22,217
District judges salary supplement	306,285	288,240	286,354	1,886
6th administrative judicial region	77,769	77,769	77,769	
Juvenile court referee	846,498	795,476	770,730	24,746
County attorney	5,540,871	5,798,441	5,347,333	451,108
County attorney RETGH legal	723,755	743,370	733,078	10,292
County attorney teen court coordinator	100,373	100,480	98,776	1,704
District attorney	12,212,206	12,666,683	11,627,047	1,039,636
Family courts	1,804,389	1,766,027	1,727,124	38,903
County Criminal Magistrate Judges	656,419	744,870	742,215	2,655
County Criminal Court at Law 1	229,211	228,095	223,504	4,591
County Criminal Court at Law 2	324,963	325,259	320,452	4,807
County Criminal Court at Law 3	180,406	223,278	214,978	8,300
County Criminal Court at Law 4	173,417	218,952	209,172	9,780
Criminal law magistrate court	443,992	434,527	435,411	(884)
County courts administration	709,092	691,435	674,387	17,048
County court at law number 1	283,840	283,654	279,736	3,918
County court at law number 2	225,905	225,880	221,817	4,063
County court at law number 3	230,166	229,256	225,514	3,742
County court at law number 4	211,507	213,852	210,004	3,848
County court at law number 5	244,592	244,710	241,567	3,143
County court at law number 6	245,314	217,133	211,967	5,166
County court at law number 7	244,603	243,320	238,074	5,246
County court at law judges salary	1,384,823	1,324,520	1,321,444	3,076
County probate court	662,685	607,050	569,183	37,867
County probate court 2	701,580	708,461	689,179	19,282
Public defender	4,873,318	5,037,198	4,809,455	227,743
Indigent defense	204,398			
Justice of the Peace number 1	232,657	241,413	238,371	3,042
Justice of the Peace number 2	392,813	409,798	378,152	31,646
Justice of the Peace number 3	339,803	384,922	301,909	83,013
Justice of the Peace number 4	386,995	392,277	379,243	13,034
Justice of the Peace number 5	388,597	394,205	283,408	110,797
Justice of the Peace number 6	403,148	421,562	355,467	66,095
Justice of the Peace number 6 Place 2	262,066	271,684	265,795	5,889
Justice of the Peace number 7	386,936	390,767	380,350	10,417
8th court of appeals	27,374	26,995	27,037	(42)
Total administration of justice	\$46,992,581	\$48,080,123	\$45,367,759	\$2,712,364

(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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public safety:				
County sheriff and jail	\$82,763,276	\$83,514,205	\$81,892,358	\$1,621,847
Ambulance	452,280	452,280	452,280	
corrections	689,118	689,137	626,604	62,533
Juvenile detention / probation	11,242,957	11,068,052	10,819,017	249,035
Constable precinct number 1	265,755	267,719	228,323	39,396
Constable precinct number 2	198,960	197,870	161,811	36,059
Constable precinct number 3	268,164	272,615	215,913	56,702
Constable precinct number 4	260,204	255,280	244,502	10,778
Constable precinct number 5	187,358	195,970	184,248	11,722
Constable precinct number 6	364,674	358,575	306,462	52,113
Constable precinct number 7	187,584	184,154	178,057	6,097
Emergency management	56,631	56,631	56,631	
Courthouse security	758,548	759,595	700,990	58,605
Total public safety	97,695,509	98,272,083	96,067,196	2,204,887
Health and welfare:				
City-county health unit	548,718	600,000	647,500	(47,500)
Animal control	166,282	187,149	184,187	2,962
Pauper burials	106,700	106,700	66,040	40,660
Child welfare	879,000	1,163,398	1,150,619	12,779
County child welfare board	251,548	253,317	152,304	101,013
General assistance	756,538	748,990	579,648	169,342
Life management	143,025	143,025	100,000	43,025
Medical examiner	1,422,936	1,687,152	1,254,416	432,736
Mental health	705,000	825,000	803,272	21,728
Sewer Line Inspection	161,713	168,022	157,485	10,537
Total health and welfare	5,141,460	5,882,753	5,095,471	787,282
Resource development:				
Agriculture co-op extension	237,814	237,965	174,080	63,885
Community Development	9,118	20,470	13,247	7,223
Planning department	110,336	110,731	53,839	56,892
Total resource development	\$357,268	\$369,166	\$241,166	\$128,000

(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, 2010

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Culture and recreation:				
Ascarate park	\$1,059,887	\$1,077,750	\$949,576	\$128,174
Golf course	1,313,289	1,316,479	1,204,645	111,834
Agua dulce community center	10,648	10,648	6,522	4,126
Fabens community center	5,627	5,627	3,532	2,095
Rural parks	235,091	233,502	211,697	21,805
Rural pools	312,818	290,052	266,279	23,773
San elizario community center	3,880	3,880		3,880
Sparks community center	927	927		927
Total culture and recreation	<u>2,942,167</u>	<u>2,938,865</u>	<u>2,642,251</u>	<u>296,614</u>
Capital outlays	286,455	471,860	155,816	316,044
Total expenditures	<u>201,219,144</u>	<u>201,219,144</u>	<u>182,728,429</u>	<u>18,490,715</u>
Excess of revenues over expenditures	<u>(20,602,911)</u>	<u>(20,602,911)</u>	<u>(2,852,265)</u>	<u>17,750,646</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	5,854,298	5,854,298	6,323,455	469,157
Transfers out	(2,246,593)	(2,246,593)	(2,122,950)	123,643
Capital leases			52,828	52,828
Total other financing sources and uses	<u>3,607,705</u>	<u>3,607,705</u>	<u>4,253,333</u>	<u>645,628</u>
Net change in fund balances	<u>(16,995,206)</u>	<u>(16,995,206)</u>	<u>1,401,068</u>	<u>18,396,274</u>
Fund balances - beginning	42,211,098	42,211,098	42,211,098	
Fund balances - ending	<u>\$25,215,892</u>	<u>\$25,215,892</u>	<u>\$43,612,166</u>	<u>\$18,396,274</u>

(Concluded)