



**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*

# OVERVIEW

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.

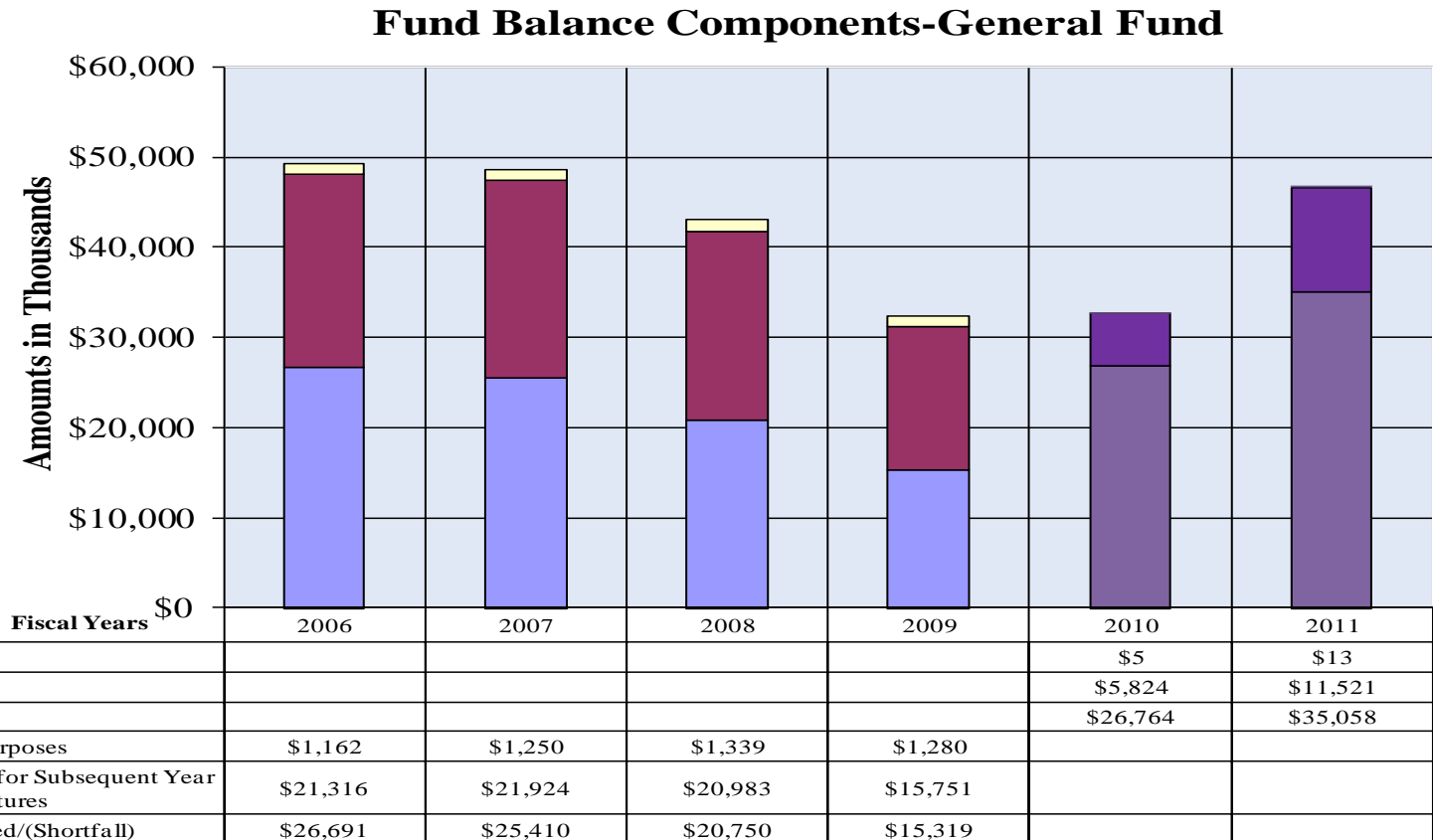
# FY 2011 General Fund Fund Balance Analysis

## General Fund- Fund Balance, cont'd FY 2010 Beginning balance

\$32.6 Mil.

❖ Revenues and Transfers-In (Incr. \$19.2 mil or 10.32%)	\$205.4 Mil.
❖ Expenditures and Transfers-Out (Increase \$5.2 mil or 2.83%)	\$191.4 Mil.
❖ FY 2011 Rev-less Expend	\$13.9 Mil.
<b>FY 2011 Ending balance</b>	<b><u>\$46.5 Mil.</u></b>

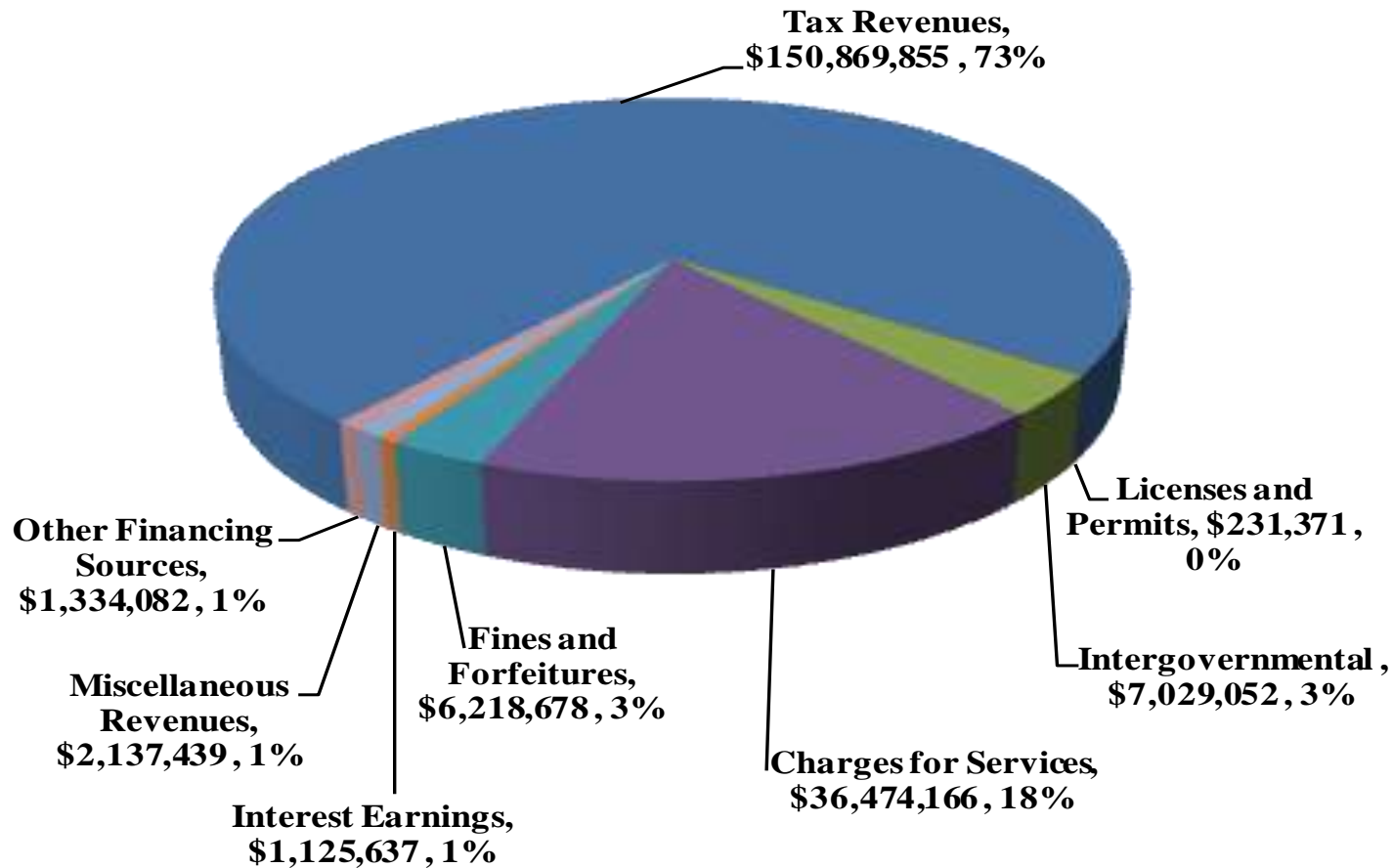
# FY 2011 General Fund Fund Balance Analysis



- 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



\*Taxes – Property Taxes (\$110.4 million), Sales Taxes (\$38.6 million)

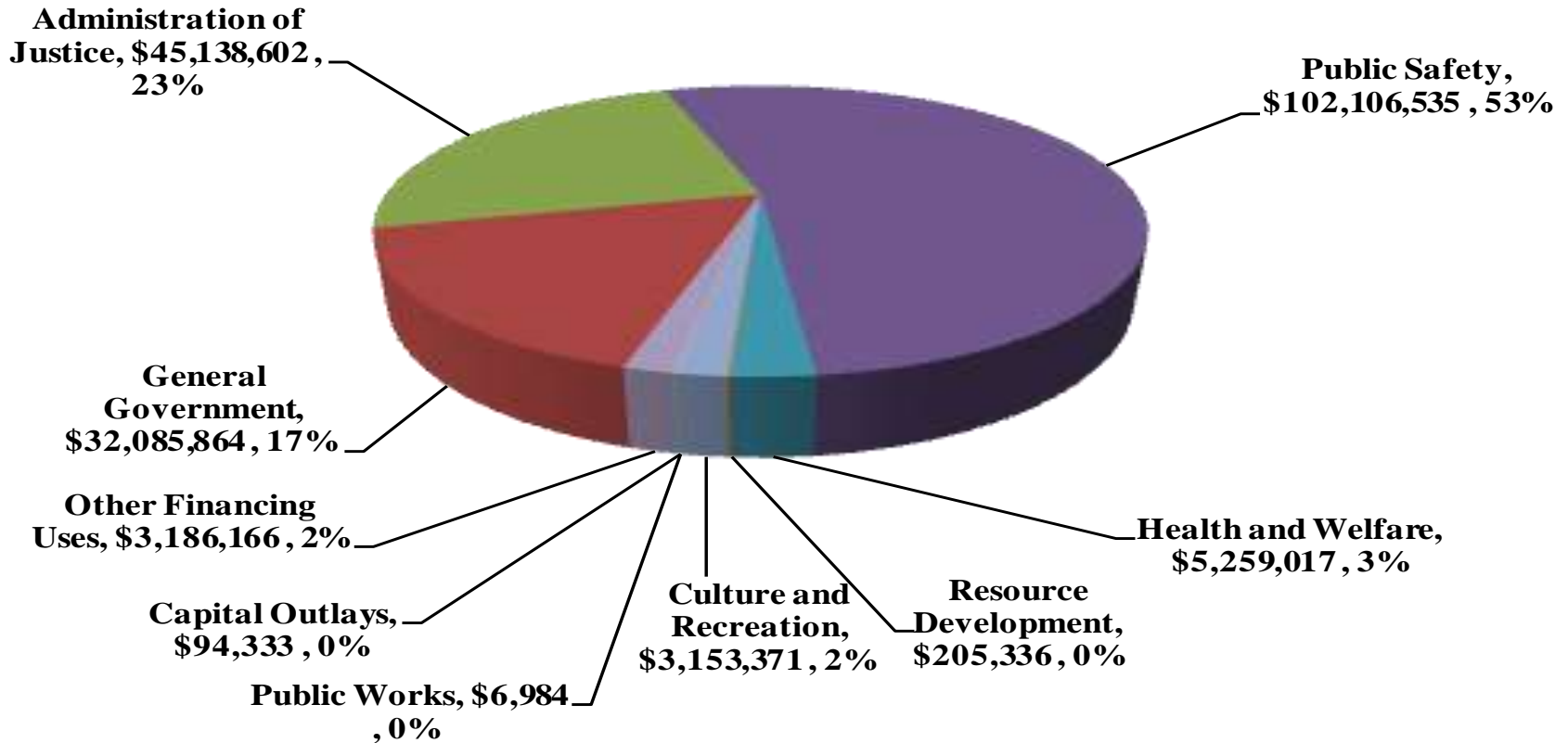
# FY 2011 General Fund Revenue Analysis

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



# Expenditures - General Fund

## General Fund Expenditures



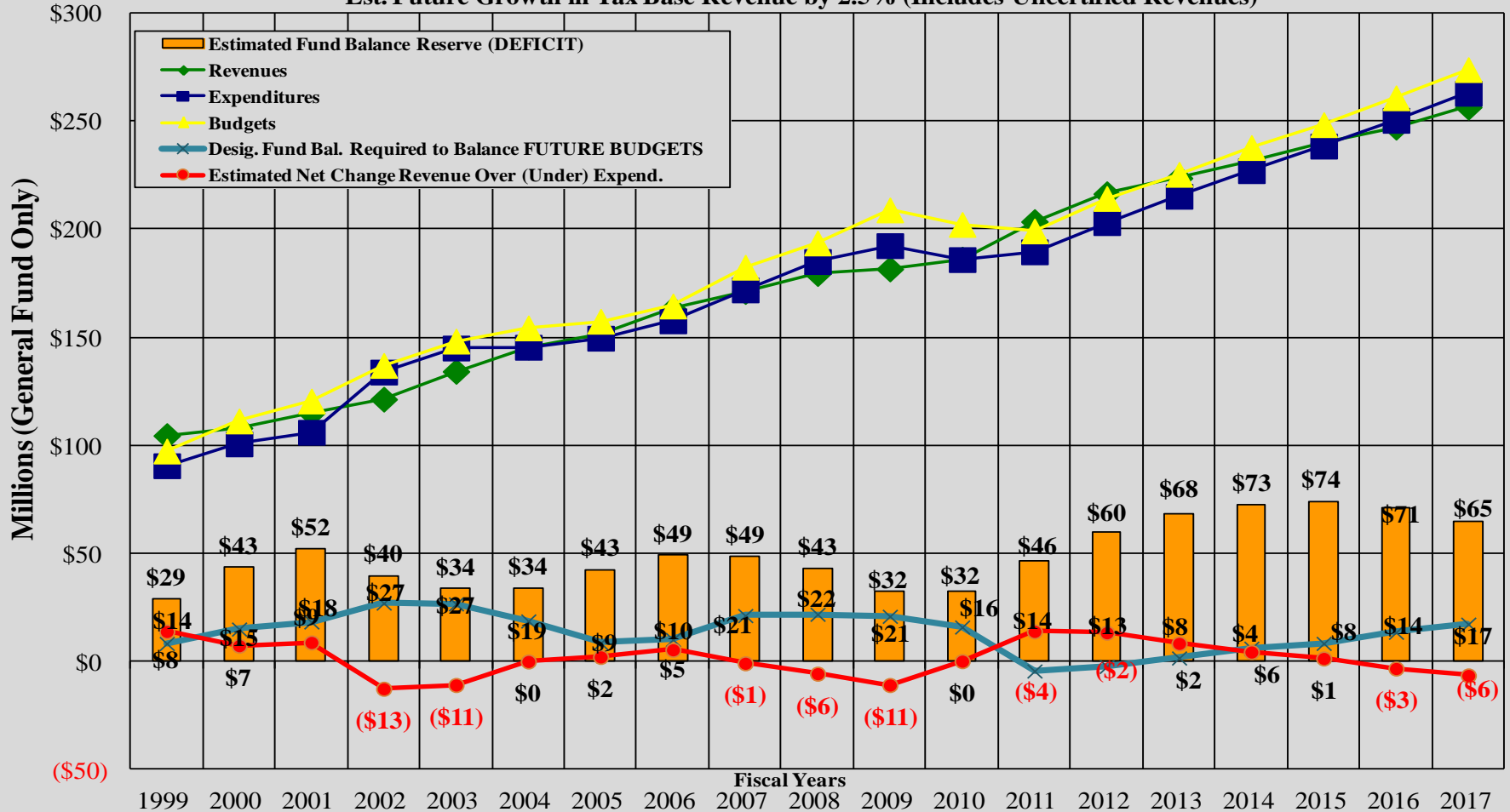
# FY 2011 General Fund Expenditure Analysis

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

# Trends, Past and Future

## County Auditor's Financial Forecast February 2012 (Unaudited)

Assumes Adopted FY 2012 Effective Tax Plus and  
Est. Future Growth in Tax Base Revenue by 2.5% (Includes Uncertified Revenues)



# Impacts for future years

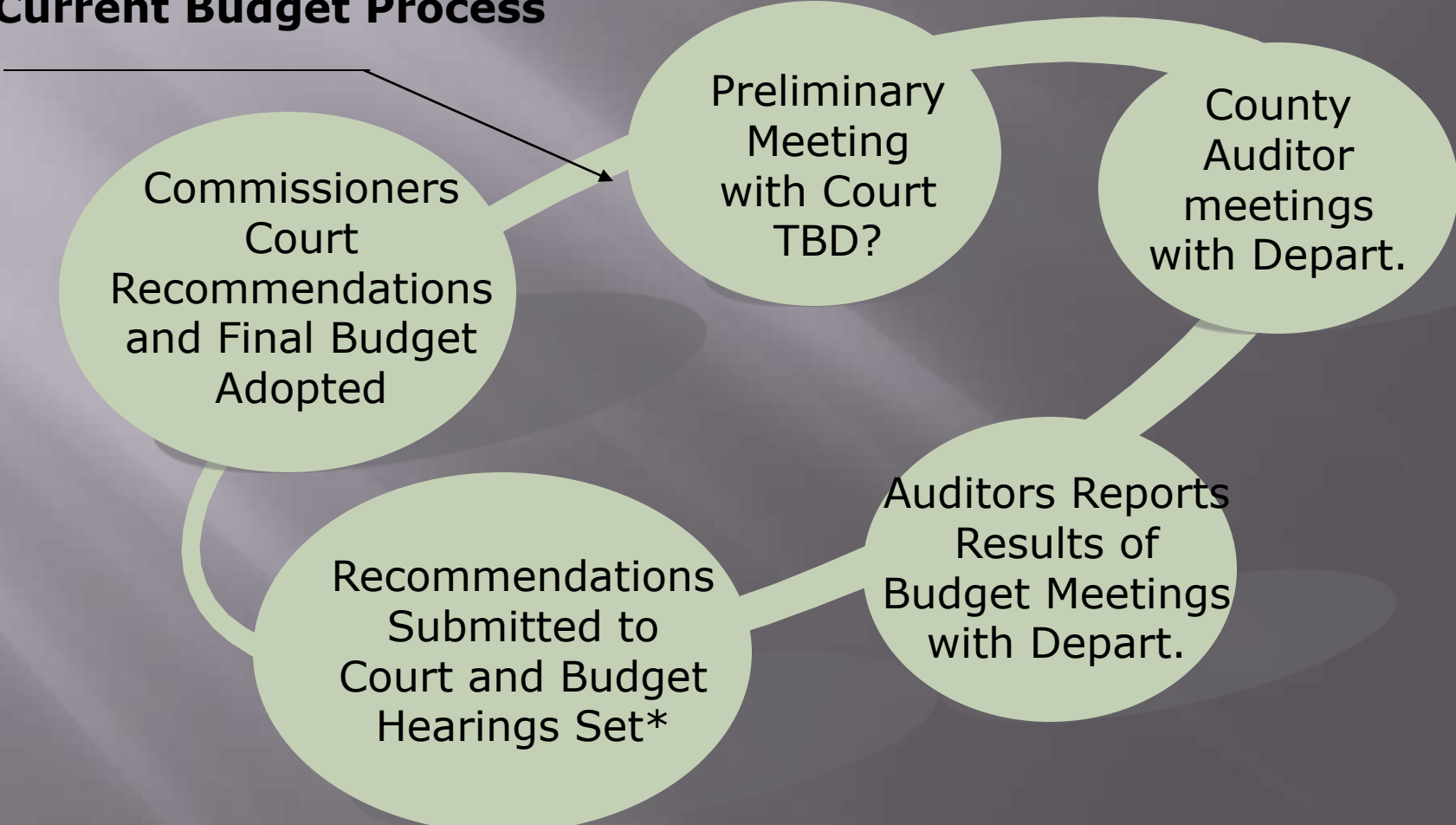
- ▣ Actively monitor economic impacts on revenue trends and possible future negative legislative impacts
- ▣ Budget Level Funding-Special Budget Workshops between departments and County Auditor as warranted (Identify areas of concern, utility and gas costs, Training, capital needs)
- ▣ Assess revenue 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

## Current Budget Process



\*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

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