

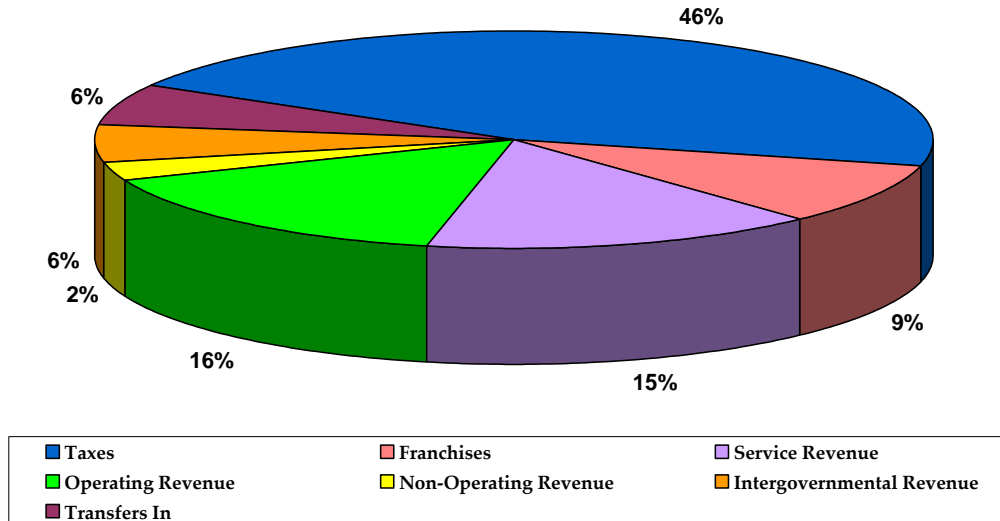


All Funds Revenue Summary by Source

Revenue Source	Actual	Estimated	Difference	Adopted
	FY08	Actual FY09		
TAXES	\$291,152,360	\$288,321,573	-0.97%	\$307,866,961
FRANCHISES	\$56,958,897	\$58,265,775	2.29%	\$60,562,865
SERVICE REVENUES	\$100,661,771	\$98,854,153	-1.80%	\$103,668,388
OPERATING REVENUES	\$104,262,602	\$99,558,767	-4.51%	\$105,272,042
NON-OPERATING REVENUES	\$15,124,954	\$11,329,866	-25.09%	\$17,429,619
INTERGOVERNMENTAL REVENUES	\$24,979,506	\$23,729,756	-5.00%	\$37,847,979
TRANSFERS IN	\$44,911,251	\$148,779,287	231.27%	\$41,254,553
Grand Total	\$638,051,341	\$728,839,177	14.23%	\$673,902,407

Variance in Actual FY08 to Estimated Actual FY09:

Decrease in **Taxes** is due to decline in sales and in special fees/delinquent taxes collected. **Franchise Fees** collected from utilities increased. **Service revenues** reflect decreased airport revenues, increases in transit ticket sales, refuse collection fees, ambulance service fees due to new transport fee, and Health Department revenue. **Operating revenues** decreased due to traffic citations, building/construction permits and fleet maintenance revenue. **Non-Operating revenues** show a decline in investment interest revenue due to economy. **Intergovernmental revenues** decreased due to reduced funding from federal, state and local agencies while health services agreement with the County of El Paso and small municipality contracts increased. **Transfers In** increased due to Airport recording cash transfer from capital projects. Bridge revenue declined due to socio-economic factors affecting Cd. Juarez, Mexico.



- Taxes** Property, Sales, Hotel/Motel, Mixed Beverage, Bingo
- Franchises** Franchise & Easement Fees (Electric, Gas, Telephone & Water Utilities, Cable Vision)
- Service Revenue** Fare Box Revenue, Ground & Terminal Space Rental, Landing Fees, Parking Lot Fees, Ambulance & Health Services, Public Inspection Permits, Sanitation Services, Alcoholic Beverages Licenses, Food Establishment Fees
- Operating Revenues** Admissions Revenue, Municipal Court Fines, Licenses & Permits, Public Safety Revenues, Self-Insurance Contributions
- Non-Operating Revenues** Investment Interest Revenue, Rents & Lease Revenue
- Intergovernmental Revenue** County, State, & Federal Grants
- Transfers In** Bridge Revenue, Interfund & Intrafund Transfers, Bond Proceeds



All Funds Appropriations Summary by Department

<i>Department</i>	<i>Actual FY08</i>	<i>Adopted FY09</i>	<i>Estimated Actual FY09</i>	<i>Adopted FY10</i>
AIRPORT	\$50,455,019	\$48,565,064	\$119,873,277	\$36,023,397
CITY ATTORNEY	\$5,337,105	\$5,184,230	\$5,676,327	\$4,435,299
COMMUNITY AND HUMAN DEVELOPMENT	\$10,738,334	\$15,586,233	\$9,464,562	\$16,140,741
DEPARTMENT OF CITY MANAGER	\$1,851,228	\$1,933,445	\$1,788,763	\$1,759,869
DEPARTMENT OF PUBLIC HEALTH	\$23,037,695	\$19,607,746	\$17,500,574	\$20,215,492
DEVELOPMENT SERVICES	\$6,566,164	\$6,274,376	\$6,425,257	\$6,399,423
ECONOMIC DEVELOPMENT	\$2,178,330	\$2,638,700	\$2,280,801	\$2,466,661
EL PASO PERFORMING ARTS CENTER	\$6,154,219	\$10,954,143	\$6,390,089	\$11,483,879
ENGINEERING SERVICES	\$3,920,807	\$3,768,613	\$3,805,399	\$3,652,006
ENVIRONMENTAL SERVICES	\$44,276,741	\$52,847,531	\$42,077,034	\$48,606,903
FINANCIAL SERVICES	\$3,276,954	\$3,200,446	\$3,037,637	\$3,102,732
FIRE	\$78,921,103	\$78,223,416	\$77,300,826	\$77,889,630
GENERAL SERVICES	\$33,610,235	\$34,693,798	\$29,634,477	\$33,117,275
HUMAN RESOURCES	\$2,291,093	\$2,326,992	\$2,330,395	\$1,976,329
INFORMATION TECHNOLOGY	\$9,932,006	\$11,370,285	\$10,650,860	\$12,155,075
INTERNATIONAL BRIDGES	\$0	\$17,247,841	\$12,965,784	\$17,259,947
LIBRARY	\$9,389,572	\$9,069,438	\$8,497,740	\$8,447,256
MAYOR AND COUNCIL	\$1,255,769	\$1,316,806	\$1,210,332	\$1,356,490
METROPOLITAN PLANNING ORGANIZATION	\$1,331,163	\$1,673,393	\$1,198,806	\$1,843,725
MUNICIPAL CLERK	\$5,766,239	\$5,938,852	\$5,618,640	\$5,582,977
MUSEUMS & CULTURAL AFFAIRS DEPT.	\$3,642,809	\$4,258,144	\$4,430,166	\$3,847,647
NON - DEPARTMENTAL	\$118,188,452	\$127,910,522	\$136,338,853	\$130,473,399
OFFICE OF MANAGEMENT AND BUDGET	\$4,029,696	\$2,413,665	\$4,691,321	\$2,044,254
PARKS AND RECREATION	\$18,638,918	\$21,620,178	\$18,963,441	\$20,755,198
POLICE	\$120,811,064	\$114,823,289	\$112,241,242	\$118,393,656
PUBLIC TRANSIT - SUN METRO	\$52,798,823	\$61,616,076	\$45,301,966	\$59,664,251
STREET	\$30,811,260	\$14,991,460	\$14,103,900	\$14,366,326
TAX	\$4,563,811	\$4,506,024	\$4,098,633	\$4,458,754
ZOO	\$4,553,618	\$4,798,280	\$4,414,338	\$5,983,816
Grand Total	<u>\$658,328,227</u>	<u>\$689,358,986</u>	<u>\$712,311,440</u>	<u>\$673,902,407</u>

Variance in Actual FY08 to Estimated Actual FY09:

Airport: Recording of loss on disposal of equipment and assets and cash transfers needed for capital projects. **Community and Human Development:** Reduced community service and capital projects completed. **Department of Public Health:** Transferred enforcement and inspection, formerly in Health to Environmental Services. **Environmental Services:** Full year of increased costs due to functions transferred from the Health District and increased software costs offset by decreased costs in fuel and fleet maintenance. **General Services:** Decreased inventory fuel purchases, outside fleet repairs and vehicular parts offset by a small increase in electric and water utility costs. **International Bridges:** Creation of International Bridges Department in 2009. **Non-Departmental:** Reduced health plan contributions, increased payments to escrow account, debt service and health care providers. **Police:** Reduced OT, fuel and prisoner custody expenses, and one time reduction of technology expense during FY08. **Public Transit - Sun Metro:** Depreciation expense not posted in 2009 when total extracted, increased salary costs, janitorial services and reduced expenses in contractual services in 2009 due to adjusting entry in environmental contingent liability. **Street:** Transferred Storm Water Operations to EPWU and bridge operations to International Bridges Department.

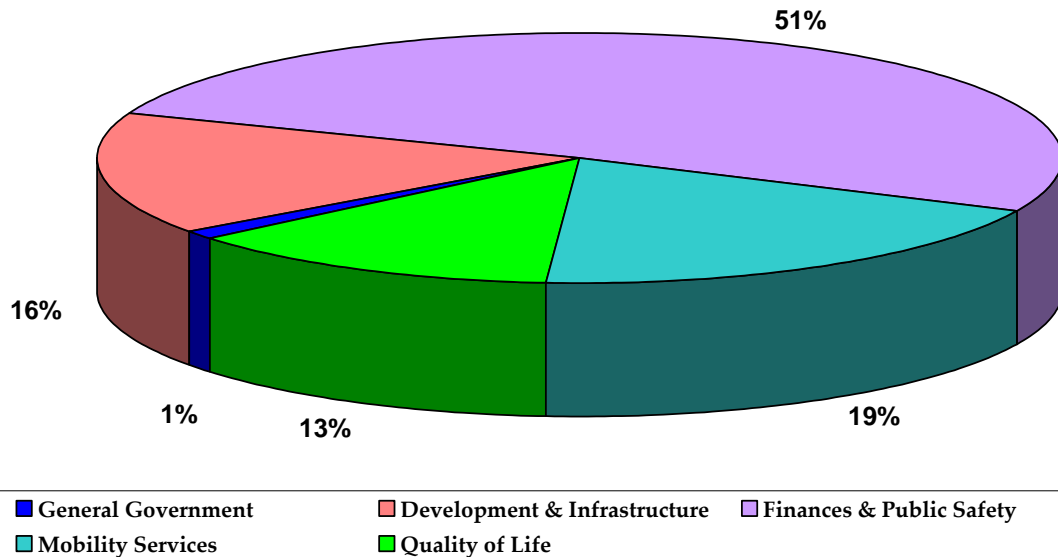


All Funds Appropriations Summary by Function

<i>Function</i>	<i>Actual</i>	<i>Estimated</i>	<i>Adopted</i>
	<i>FY08</i>	<i>Actual FY09</i>	<i>FY10</i>
GENERAL GOVERNMENT	\$8,444,102	\$8,675,422	\$7,551,658
DEVELOPMENT & INFRASTRUCTURE	\$100,484,283	\$94,873,828	\$106,397,343
FINANCE & PUBLIC SAFETY	\$337,848,412	\$345,657,547	\$343,921,731
MOBILITY SERVICES	\$135,396,265	\$193,443,733	\$129,157,646
QUALITY OF LIFE	\$76,155,165	\$69,660,910	\$86,874,029
Grand Total	<u>\$658,328,227</u>	<u>\$712,311,440</u>	<u>\$673,902,407</u>

Variance in Actual FY08 to Estimated Actual FY09:

General Government: Increased damages and settlements paid. **Development & Infrastructure:** Full year of code compliance and increased costs due to functions transferred from the Health District and increased software costs offset by decreased costs in fuel, and fleet maintenance costs in Environmental Services. Decreased fuel purchases, outside vehicle vehicular repairs and reduced supplies/parts for vehicles, offset by increased utility costs in General Services. **Finance and Public Safety:** Increased debt services payments, increased costs in health care providers. **Mobility Services:** Increase due to runway renovations and terminal addition. **Quality Of Life:** Reduced community services and capital projects; and Library's increased attrition and reduced book purchases in FY2009.



General Government:

Development & Infrastructure:

Finance & Public Safety:

Mobility Services:

Quality of Life:

City Attorney, City Manager, Mayor & Council

Development Services, Economic Development, Engineering Services, Environmental Services, General Services, Information Technology, Fire, Police, Municipal Clerk, Financial Services, Human Resources, Non-Departmental, Office of Management & Budget, Tax, Airport, International Bridges, Mass Transit-Sun Metro, MPO, Street Community Development, CVB, Library, Museum & Cultural Affairs, Parks & Recreation, Public Health, Zoo

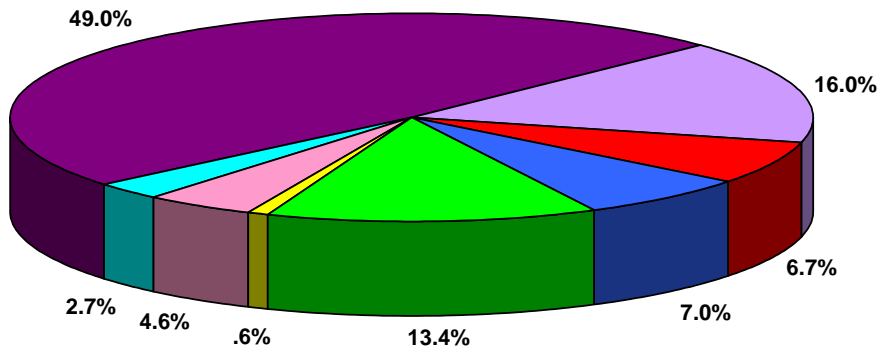


All Funds Appropriations Summary by Character

<i>Character</i>	<i>Actual</i>	<i>Estimated</i>	<i>Difference*</i>	<i>Adopted</i>
	<i>FY08</i>	<i>FY09</i>		
PERSONAL SERVICES	\$323,995,807	\$315,986,982	-2.47%	\$330,160,613
CONTRACTUAL SERVICES	\$95,391,389	\$96,872,368	1.55%	\$108,254,877
MATERIALS AND SUPPLIES	\$41,836,447	\$32,796,246	-21.61%	\$44,935,961
OPERATING EXPENDITURES	\$68,942,004	\$58,374,328	-15.33%	\$46,978,405
NON - OPERATING EXPENDITURES	\$77,526,461	\$79,838,369	2.98%	\$90,089,915
INTERGOVERNMENTAL EXPENDITURES	\$1,468,793	\$2,134,724	45.34%	\$3,941,217
OTHER USES	\$34,667,668	\$113,134,522	226.34%	\$31,202,439
CAPITAL OUTLAY	\$14,499,658	\$13,173,901	-9.14%	\$18,338,980
Grand Total	\$658,328,227	\$712,311,440	8.20%	\$673,902,407

Variance in Actual FY08 to Estimated Actual FY09:

Personal Services: Increased attrition due to hiring freeze, decreased overtime in public safety departments. **Contractual Services:** Increase in health care provider contracts in the Health Fund. **Materials and Supplies:** Decreased fuel costs. **Operating Expenditures:** Reduced prisoner custody expenses, reduction in landfill expenditures, depreciation expenses not posted in 2009 actuals. **Non-Operating Expenditures:** Increased debt service payments and increased motor vehicle liability insurance, increased damages and settlements paid. **Intergovernmental Expenditures:** Increased grant match requirements for Fire Department and communications grant. **Other uses:** Contribution to the dissolved City-County Health and Environmental District not required. Transfers in Airport to fund runway renovations and terminal addition. **Capital Outlay:** Purchase of equipment is based on available funding and need.



Personal Services	Contractual Services	Materials and Supplies
Operating Expenditures	Non - Operating Expenses	Intergovernmental Expenditures
Other Uses	Capital Outlay	



GENERAL FUND REVENUE AND EXPENDITURE SUMMARY

The City of El Paso classifies its revenue sources into seven revenue groups and eight appropriation groups known as characters. Primary funds and sub-funds are used to account for both revenues and expenditures, and provide an overview of both the financial and reporting structure of the City. Expenditures are paid out of these funds and are similarly classified according to function or character.

Revenue Sources

Taxes



Property Tax: The property taxes are based upon the assessed value of real and personal property. Property tax consists of two components. The first is debt service, which is budgeted, based on the City's debt service requirements. These funds are deposited into the Debt Service Fund and are used only to pay the principal and interest, on current debt, due and payable in the fiscal year.

The second component is the amount of revenue used for the maintenance and operations of the General Fund. Property taxes fund approximately forty percent of the City's General Fund budget and provide taxpayers with general City services; primarily public safety, infrastructure maintenance and quality of life services.

The Central Appraisal District provides appraised property values for the City annually. The tax rate is based on the certified assessed value calculated yearly by the CAD, normally around July. The fiscal year 2010 Operations and Maintenance budget reflects estimated property tax collections in the amount of \$125,361,067. This amount reflects an estimated increase of 3.22% over last year's collected property tax of \$121,448,241.

Tax billings are mailed on or about October and payment is due by January 31 of the following calendar year. Penalties and interest are charged on taxes delinquent as of February 1 and an additional collection penalty is added on July 1. It is estimated that \$1,142,177 will be collected in penalties during fiscal year 2010.

Sales Tax: The State of Texas charges 8.25% in sales tax. The City receives 1% for general fund operations and 0.50% for operating a transit system. In fiscal year 2010, the 1% portion of the state sales tax is expected to generate \$69,726,439 in revenue for the City. The following depicts what Citizens in El Paso County pay in sales tax and the corresponding recipients of the revenue by percent.

Total sales tax in El Paso:	8.25%
State	6.25%
City.....	1.00%
County.....	0.50%
Public Transit.....	0.50%



Franchise and Easement Fees

The City receives a substantial amount of revenue from franchise and easement fees. Franchise fees are collected from both public and private utilities and assessed for the continued use of the public right-of-way. Electric, gas, telephone, water, cable, and telecommunications are among the utilities included in this source of revenue. The general fund revenue for this category is projected at \$43,088,342 for the new fiscal year.

Service Revenue



General fund service revenue is estimated at \$10,257,953 for fiscal year 2010. This is a decrease of 1.60% from fiscal year 2009 estimated actuals of \$10,424,975. Revenues in this area are projected to be affected by decreased dental procedures. The dental clinic has experienced a decrease in patient numbers resulting from reduced availability of dentists willing to work in public health sector. Other service fee revenues in the quality of life area are projected at a slight decline from 2009 levels as result of economic factors affecting residents' disposable income available to demand such services.

Operating revenues

This group includes major categories of revenue from general government services: public safety, streets, culture and recreation, municipal court fines, and public inspection fees. Included in this classification are revenues generated from payment of business licenses such as licenses for alcoholic beverages, food establishments, animal registration/licenses, taxicab operations, and other professional and occupational enterprises. This revenue source is estimated at \$28,173,143 for fiscal year 2010.

Non-operating revenues

Revenues included are rents and leases and investment interest. This revenue source is estimated at \$5,750,840 for fiscal year 2010.

Intergovernmental Revenues

These revenues are derived from state grants and from other governmental entities for joint programs managed by the City. Total revenue for this source is estimated to be \$3,344,125 for fiscal year 2010.

Transfers In

This category classifies revenue transferred in from other sources. The total estimated transfer to the general fund is \$23,350,908 which includes transfers from Environmental Services, Airport, Sun Metro, and the International Bridges fund. The fiscal year 2010 budget does not include any use of fund balance.



EXPENDITURES

Personal Services

This character level includes costs related to employee compensation such as salaries, wages, and fringe benefits. Personal services costs decreased 0.78% from \$240,497,776 in fiscal year 2008 to an estimated \$238,619,285 in fiscal year 2009. During fiscal year 2009 city management was able to implement budgetary reductions in January to offset the financial impact of declining revenues. This proactive approach allowed the City to decrease costs in salaries by implementing a hiring freeze and only filling critical vacancies. For the formulation of the fiscal year 2010 budget, the City took extraordinary measures to keep costs to a minimum due to the economic decline. The fiscal year 2010 Personal Services budget of \$245,388,489 represents 78.59% of the total general fund adopted budget and shows an increase of \$6,769,204 or 2.84% from the 2009 estimated costs. The increase in salary costs is a result of increases in public safety departments due to contractual obligations. Both police and fire unions made significant concessions on their contracts by delaying pay increases stipulated in the union contracts. The city also reviewed and deleted historical or difficult to fill vacancies. In addition civilian employees will not be receiving a cost living increase and competencies are budgeted to take effect in the last quarter of the fiscal year if projected revenues are collected.

Contractual Services

This character includes costs that are derived from contractual agreements for services. Contractual service costs decreased 3.52% from \$28,143,490 in fiscal year 2008 to an estimated \$27,153,344 in fiscal year 2009. The variance is due to a reduction in tax collection and appraisal costs, and reduced grounds keeping, public access and equipment contracts maintenance. The fiscal year 2010 contractual services budget is \$28,218,039 which represents 9.04% of the total general fund adopted budget and shows an increase of \$1,064,695 or 3.92% over fiscal year 2009 estimated costs. The fiscal year 2010 budgeted amount includes increased funding for Information Technology software licensing agreements.

Materials and Supplies

This character includes costs of expendable items used by operating activities. Supplies and material costs decreased 8.83% from \$12,218,408 in fiscal year 2008 to an estimated \$11,138,958 in fiscal year 2009. The variance is due to the decline and stabilization of fuel prices. The fiscal year 2010 material and supplies budget of \$13,014,972 representing 4.17% of the total general fund budget shows an increase of \$1,875,014 or an increase of 16.84% over fiscal year 2009 estimated costs. The increase is due to the replacement of obsolete small equipment in some of the fire stations, additional safety equipment, increased costs of building equipment maintenance supplies and fuel for parks operations, and increased costs of ammunition and uniforms for the police department.





Operating Expenditures

This character includes costs that support day to day operations such as utilities and communication costs. These costs decreased 15.31% from \$21,184,741 in fiscal year 2008 to an estimated \$17,941,050 in fiscal year 2009. The variance is mostly due to decreased costs for prisoner custody however electricity and water costs increased from the prior year. The fiscal year 2010 operating expenditures budget of \$22,797,525 represents 7.30% of the total general fund adopted budget and shows an increase of \$4,856,475 or 27.07% from the 2009 estimated costs. The fiscal year 2010 budgeted amount includes funding for increased electricity and water utility costs, increase in contingencies for unforeseen events and salary reserve for competency increases if approved.

Non-Operating Expenditures

This character includes costs such as interest expense and damages/settlements costs. These costs increased 12.73% from \$1,772,116 in fiscal year 2008 to an estimated \$1,997,618 in fiscal year 2009. The variance is due to an increase in legal claims. The fiscal year 2010 non-operating expenditures budget of \$1,325,697 represents 0.42% of the total general fund adopted budget and shows a decrease of \$671,921 in legal claims due to closure of outstanding cases.

Intergovernmental Expenditures

This character includes grant matching funds in order to leverage federal and state funding. These costs increased 91.26% from \$958,370 in fiscal year 2008 to an estimated \$1,832,968 in fiscal year 2009. The increase is due to an increase to grant match requirements. The fiscal year 2010 intergovernmental expenditures budget of \$1,472,597 represents 0.47% of the total general fund adopted budget and show an a decrease of \$3360,371 or a decrease of 19.66% as a result of decreased grant match requirements for FY2010.

Other Uses

This character includes nonrecurring transfers that do not qualify as revenues or expenditures to the receiving or disbursing department. Other uses decreased 99.95% from \$5,231,680 in fiscal year 2008 to an estimated \$2,500 in fiscal year 2009 as a result of the conversion of the Health District to a city department no longer requiring the City to make a contribution to the dissolved City-County Health and Environmental Health District. In fiscal year 2010 the adopted budget is \$34,900 which represents 0.01% of the total general fund adopted budget to allow for a projected cash transfer for lobbying activities.

Capital Outlay

This character includes expenditures for construction, equipment, and purchase of land. Capital increased 50.51% from \$940,278 in fiscal year 2008 to an estimated \$1,415,198 in fiscal year 2009. The city did not budget for capital in the general fund in fiscal year 2010 due to budgetary constraints.



REVENUE ASSUMPTIONS

TAXES

Property Taxes



Property valuation, new construction, and mortgage rates are key indicators of property tax revenue. Historically, property valuation increased 4% during non-appraisal years; however the Central Appraisal District has recently changed the appraisal frequency from every third year to annually. The 2007 valuation increase allowed City Council to adopt a tax rate of \$0.671097, which resulted in property tax collections of \$175,790,779 in fiscal year 2008 an increase of 11.39% in tax collections over fiscal year 2007 actuals. In fiscal year 2009, the 2008 property valuation of

\$28,600,174,932 reflected an increase of 10.67% over the prior year’s valuation of \$25,842,360,340 allowing council to adopt a tax rate of \$0.6330000 resulting in a \$0.038 decrease providing some relief to tax payers. For the 2010 budget, the 2009 valuation showed an increase of 3.67% allowing council to adopt the same tax rate as adopted in FY2009.

Sales Taxes

Sales tax is correlated predominately to personal income, retail sales trends and the number of crossings at the international bridges. The fiscal year 2010 adopted amount of \$104,979,282 represents a 10.97% increase from fiscal year 2009. Personal income in fiscal year 2009 is projected to increase by 6.23%. The Sun City is also anticipating an increase in growth of sales tax from restaurants, and retail establishments mainly due to visitors from Mexico and recently relocated Ft. Bliss families. The fiscal year 2010 sales tax adopted estimate assumes a healthy growth rate and an increase in pedestrian traffic which will benefit the down town retailers as well as the rest of the City. For further detail and historical trends please refer to the analysis on the pages that follow.

Hotel/Motel Taxes



All Occupants residing in hotels or motels in the County of El Paso for a period of less than 30 days are charged 15.5% of the room cost (excluding any exempt individuals.) The City receives 7% of this revenue, which is used to support the Convention and Visitor’s Bureau and various programs in the Department of Museums and Cultural Affairs.

Mixed Beverage/Bingo Taxes

The State of Texas imposes a tax on gross receipts from the sales of mixed beverages and on public bingo games held by non-profit groups. The mixed beverage/bingo tax is based on historical trends, including growth. The City expects to collect \$1,584,725 in mixed beverage/bingo taxes in FY2010. The revenue estimate is expected to increase by less than one percent from fiscal year 2009’s estimated actual of \$1,571,548.



FRANCHISE

Franchise Fees

Franchise fees are charged to providers of telecommunications, electricity, water, and gas services. Telecommunications fees are set by the State Public Utility Commission and are based upon the estimated number of telephone lines and growth of the City. Population growth, utility rate increases, customer growth, weather conditions, historical collections and contract renewals are factors considered when estimating franchise fee revenues. The City is anticipating \$60,562,865 in franchise fees for FY2010, reflecting an increase of 3.94% over FY 2009 estimated actual revenue of \$58,265,775. Revenue detail is provided on the pages that follow for electricity and water franchise fees.

SERVICE REVENUES

Ambulance Service



The fiscal year 2009 estimated actual of \$9,536,541 represents a 12.33% increase from FY2008 estimated collections of \$8,489,836. This increase was due to the combined efforts of the Fire Department and collection agency to obtain current and accurate billing information as well as an increased effort in collections. The estimated fiscal year 2010 revenue is \$9,450,000 reflecting a slight decrease from fiscal year 2009 estimated actual. The anticipated decrease is based on collection trends as the economic climate and unemployment rates affect collection efforts. For further detail and historical trends please refer to the analysis on the pages that follow.

Airport Revenues

The El Paso International Airport owns a significant portion of the land surrounding it and benefits from the collection of rental revenue from multiple businesses such as golf courses, hotels, and business parks on Airport land. In addition, the Airport owns one of the largest Air Cargo facilities along the U.S./Mexico border and benefits from a high level of air cargo activity supporting maquiladora companies in neighboring Juarez, Mexico. The El Paso International Airport is one of few in the country that operate on a budget surplus.

Bridge Fees

The City of El Paso is in a unique position where it is able to generate general fund revenue from the operation of three international bridges with Mexico. Revenue estimates are made using projections of annual crossings, types of crossings and the corresponding fees. Total number of crossings has decreased, partly due to the implementation of increased security measures after 9/11, world wide economic decline, and construction at the Santa Fe Bridge. Revenues have been adversely impacted due to socio-economic factors affecting tourism into Mexico. The FY2010 revenue estimate of \$16,634,453 is 14.34% higher than FY2009 estimated actual. On September 1, 2009 a fee increase in the pedestrian from \$0.35 to \$0.50 and the vehicle from \$2.25 to \$2.50 were approved. For further detail and historical trends please refer to the analysis on the pages that follow.

Health Services

Historically, public health services were provided to city residents by the City-County Health and Environmental District. However the District was dissolved on January 1, 2008 and due to the need of public health services and programs by the community, the City of El Paso created the Department of Public Health. The department provides dental services, food inspections, other clinical services aimed at the prevention of sexually transmitted diseases, tuberculosis control services, and animal care services such as stray animal impoundments. In order to minimize the tax burden on the citizens, the department charges nominal fees for these services and for fiscal year 2010 the City expects to collect \$445,661 in service revenue. Revenue collections are subject to economic trends and collection efforts from a population that is predominately un-insured and below poverty levels which significantly impact revenue.

Public Transit



The City of El Paso operates a mass transit system that provides public transportation within the City limits through a 0.05% sales tax and a \$1.25 fixed route fare and a \$2.50 para-transit fare. Sun Metro, or the public transit system, also offers monthly passes for all riders and reduced fares for disabled and senior citizens. Children 5 years and younger ride free if accompanied by an adult while students pay \$0.75. Ridership, collections, and fee structure are used when estimating revenues. In fiscal year 2010 the Mass Transit Board approved a weekly pass and daily pass that will

generate additional revenue and allow its users to avoid paying a transfer fee. Total revenue projected to for fiscal year 2010 is \$9,732,916.

Parks and Recreation Fees



The city operates two-hundred parks, fourteen aquatic centers, fifteen recreation centers, and nine senior citizen centers. In order to provide the greatest numbers of programs and reduce the burden on property owners the city charges relatively low fees for use of some facilities and for participation in some programs offered at the centers.

Historical collection trends, program participation, and an annual fee review by the department are used to determine revenue streams. It is estimated that fiscal year 2010 revenue collections for these types of fees will be approximately \$3,328,934. Historically parks and recreation collections were accounted for in a special revenue fund, however in fiscal year 2009 the revenue streams from any of the parks and recreation programs are accounted for in the general fund.



OPERATING

Licenses and Permits

License and permit revenues include fees charged by the City for general construction permits, business licenses, restaurant permits, and pet ownership permits. Estimates for construction permits are based on the City's projected growth, mortgage interest rates, and economic conditions. In fiscal year 2004 the permit fees for new residential construction were restructured. Previously, a contractor was required to obtain individual permits for mechanical, electrical and plan review permits. In fiscal year 2010 the department combined the electrical, plumbing, and mechanical permits for commercial construction into one fee based on the valuation of the construction. Permits for new residential and improvements to existing residential property remained the same. Residential building permits are estimated to generate \$2,256,660 while commercial combination permit and improvements to existing residential are expected to generate \$2,277,263 in fiscal year 2010. Collections for restaurant permits and pet ownership are managed by the Department of Public Health. These licensing fees are collected to partly defray the costs of providing restaurant inspections and pet ownership regulation in order to minimize or eradicate food borne and zoonotic diseases. Number of restaurants and trends in animal ownership, and economic trends are used to estimate revenue streams. The City expects to collect approximately \$2,255,620 in health related licensing fees in fiscal year 2010.

NON-OPERATING

Investment Interest Revenue

Estimates are contingent on total available cash and prevailing interest rates. The City's policy towards its investment interest revenue is to maximize investment interest revenue only after preserving the safety and liquidity of the portfolio.

INTERGOVERNMENTAL REVENUE

County, State, & Federal Grants

Revenue assumptions are based on current grants and any new grants that the City may be eligible to receive. The City has vigorously pursued new grants under the current Administration.

TRANSFERS-IN

Included in this revenue source are Inter-fund and Intra-fund transfers. The Cost Allocation plan, developed by a consultant, determines the rates charged to other funds such as Airport, Sun Metro-Public Transit and Engineering Services for administrative overhead.

BOND PROCEEDS

Revenues are from bonds sold through a financial entity, which have bid an interest rate. Proceeds are used for new building construction, renovation of existing buildings, and major equipment purchases.



Real Property Tax Collections

DESCRIPTION

Property taxes are assessed on real and personal property within the City limits to partially fund the general fund operating budget and Debt Service. The levy is calculated based on a rate adopted by City Council and consists of two components. The first component is debt service, which is budgeted based on the City's debt service requirements. These funds are deposited into the Debt Service Fund and are used only to pay the principal and interest on current debt, due and payable that fiscal year. The second component, which is reflected below, is the amount of revenue used for the maintenance and operations of the General Fund activities such as police and fire services. The tax rate is based on the certified assessed value calculated on a yearly basis by the Central Appraisal District.

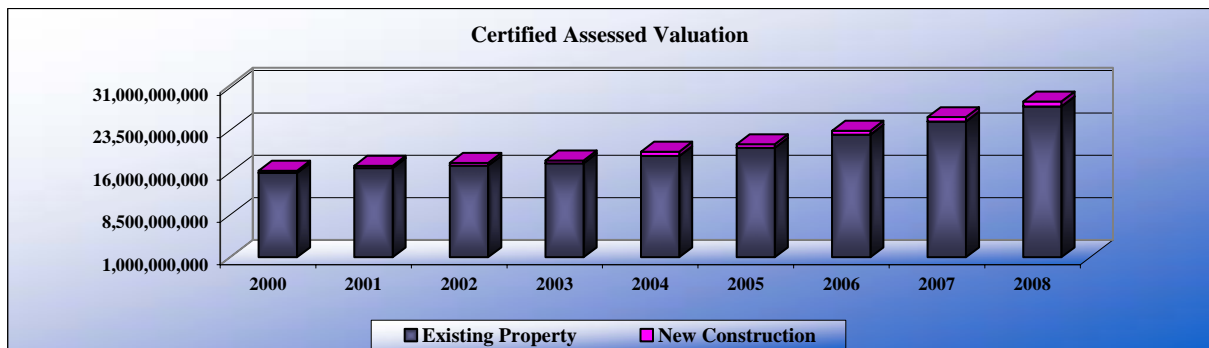
ASSUMPTIONS

Property valuation, new construction, and mortgage rates are key indicators of property tax revenue trends. Historically, valuation increased 4% during non-appraisal years. The Central Appraisal District recently changed the appraisal frequency from every third year to annually in order to reflect actual market trends. The City used the current year valuation, or 2009, to estimate the FY2010 revenue estimate.

ANALYSIS & TRENDS

The 2007 valuation reflected a 19.78% increase in new construction and a 10.13% increase in existing property values for an overall increase of 10.40% or \$2,433,845,537 over the 2006 valuation. The increase in valuation allowed City Council to adopt a lower tax rate of \$0.671097 for the second consecutive year which generated an estimated \$175,790,779 in revenues for fiscal year 2008. Revenue collections for fiscal year 2008 increased by 11.39% or \$17,968,197 over collections in fiscal year 2007.

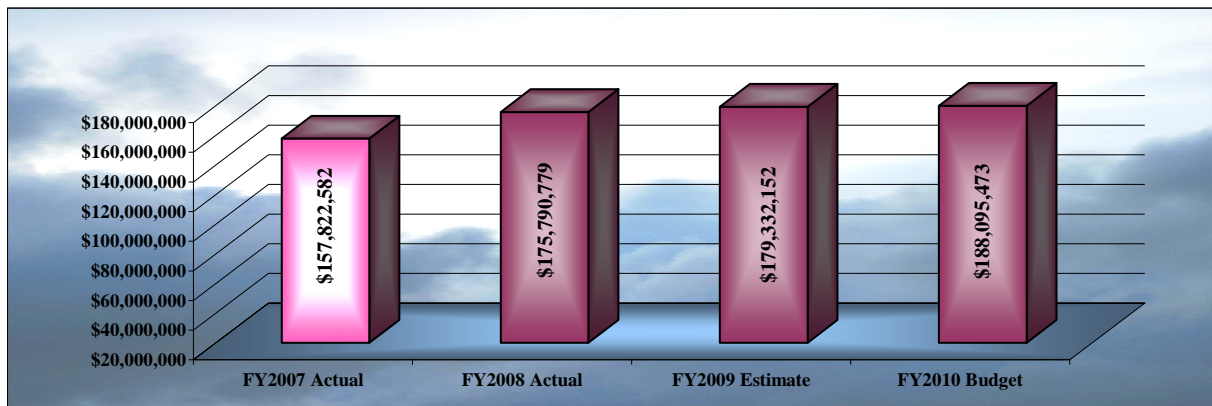
In fiscal year 2010, revenue collections are estimated at \$188,095,473 which is based on the 2009 valuation. In 2009 new construction decreased by 17.60% or \$153,764,769 over 2008. Economic and housing trends are factors that have had an impact in the construction industry. Existing property valuations show a growth of 4.34% over prior year. The 2009 valuation is expected to generate a total of \$188,095,473 in revenue, an increase of 4.89% over fiscal year 2009 collections. For fiscal year 2010, City Council adopted a tax rate equal to the prior years rate of \$0.633 which will provide tax relief to tax payers.



COLLECTIONS & PROPERTY VALUATION

	FY2007 Actual	FY2008 Actual	FY2009 Estimate	FY2010 Budget	Variance
Property Tax Collections	\$157,822,582	\$175,790,779	\$179,332,152	\$188,095,473	4.89%
	2006 Valuation	2007 Valuation	2008 Valuation	2009 Valuation	Variance
New Construction	\$656,957,689	\$786,921,921	\$873,905,578	\$720,140,809	-17.60%
Existing Property	\$22,751,557,114	\$25,055,438,419	\$27,726,269,354	\$28,930,526,109	4.34%
Total Valuation	\$23,408,514,803	\$25,842,360,340	\$28,600,174,932	\$29,650,666,918	3.67%
Tax Levy	\$0.672326	\$0.671097	\$0.633000	\$0.633000	0.00%

*Based on certified valuation received from the El Paso Central Appraisal District on/or about July 26.





Sales Tax

DESCRIPTION

Sales tax is comprised of gross receipts from the retail sales of all items subject to taxation by the State of Texas. The residents of El Paso County currently pay 8.25% in sales tax. The State receives 6.25%, the City receives 1.00%, the County receives 0.50%, and Sun Metro (City's Mass Transit) receives 0.50% of all sales tax receipts collected by the State Comptroller.

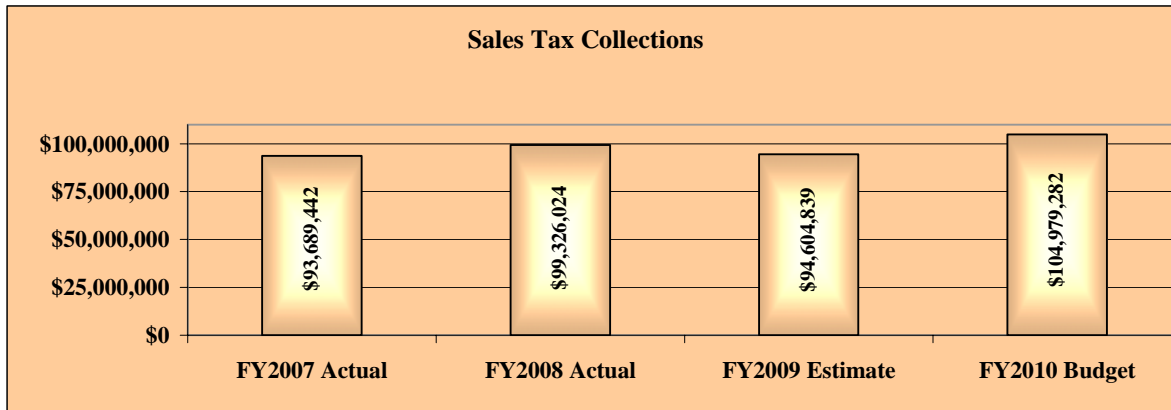
ASSUMPTIONS

Sales tax is correlated to personal income growth, economic trends, retail trends and the traffic crossings at the International Bridges. Personal income in El Paso County has grown steadily over the last three years and is projected to increase by 6.23% to \$22,938 million in fiscal year 2010 from \$21,593 million in 2009. When estimating sales tax revenues the City considers the number of International bridge crossings because of the vital economic impact Mexican nationals have on El Paso's economy. El Paso's businesses rely significantly on shoppers crossing from Ciudad Juarez and neighboring cities in Mexico to generate sales.

ANALYSIS & TRENDS

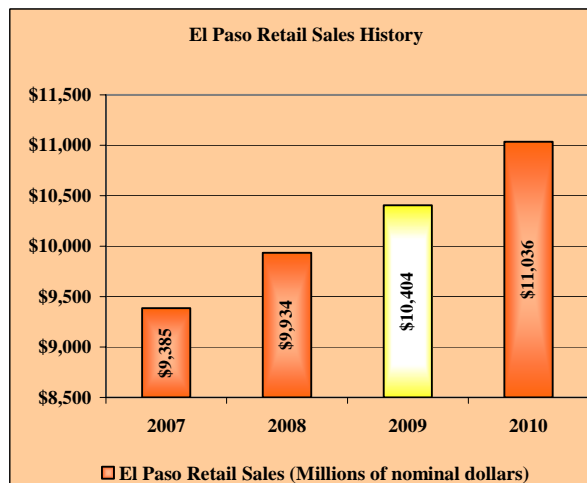
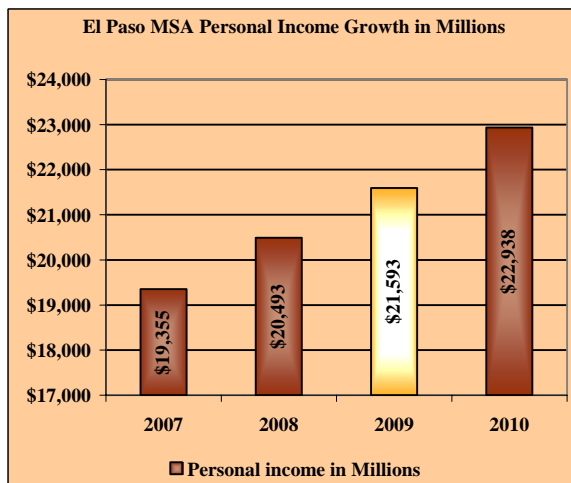
Sales tax collections in fiscal year 2008 increased 6.02% over FY2007, a lower percent increase from that in fiscal year 2007 of 6.29%. The decline in growth has been a result of economic trends and declining pedestrian and automobile crossings into the City. In fiscal year 2009, revenue collections decreased by 4.75% or \$4,721,185. The City experienced the impact of the economic recession as consumers were more hesitant to purchase goods. In FY2009, traffic crossings at the International Bridges declined by 8.04%. Pedestrian traffic decreased by 4.04% and automobile traffic decreased by 12.69% over FY2008.

For fiscal year 2010 sales tax collections are projected to increase by 10.97% or \$10,374,443 over FY2009 as a result of the projected increase in personal income of 6.23% and the expanding retail market. As the economy improves, the City is projecting an increase in crossings from Mexico into the City. In FY2010, City Council approved seven pedestrian toll free days to encourage pedestrian crossings and stimulate travel during public holidays between El Paso and Ciudad Juarez. The City also allowed for pedestrian traffic at the Zaragoza port of entry in March 2009 due to increase in demand which will alleviate automobile traffic and encourage Mexican nationals to visit El Paso retailers.



COLLECTIONS, PERSONAL INCOME AND RETAIL SALES

	FY2007 Actual	FY2008 Actual	FY2009 Estimate	FY2010 Budget	Variance
Collections	\$93,689,442	\$99,326,024	\$94,604,839	\$104,979,282	10.97%
	2007	2008	2009	2010	Variance
Personal Income (in millions)	\$19,355	\$20,493	\$21,593	\$22,938	6.23%
Retail Sales (in millions of nominal dollars)	\$9,385	\$9,934	\$10,404	\$11,036	6.07%



Source: Borderplex Economic Outlook: 2008-2010



International Bridge Crossings

DESCRIPTION

The City of El Paso is in a unique position to generate general fund revenue from the operation of three International Bridges. El Paso borders Ciudad Juarez, Mexico and has bridges joining the two communities. The bridges allow for vehicle crossings as well as pedestrian crossings for ease of accessibility between the neighboring sister cities. Fees are collected at the port of entry for vehicles as well as pedestrians and large commercial vehicles. There are three City bridges that generate revenue: the Stanton Bridge, Paso Del Norte, and the Ysleta-Zaragoza Bridge.

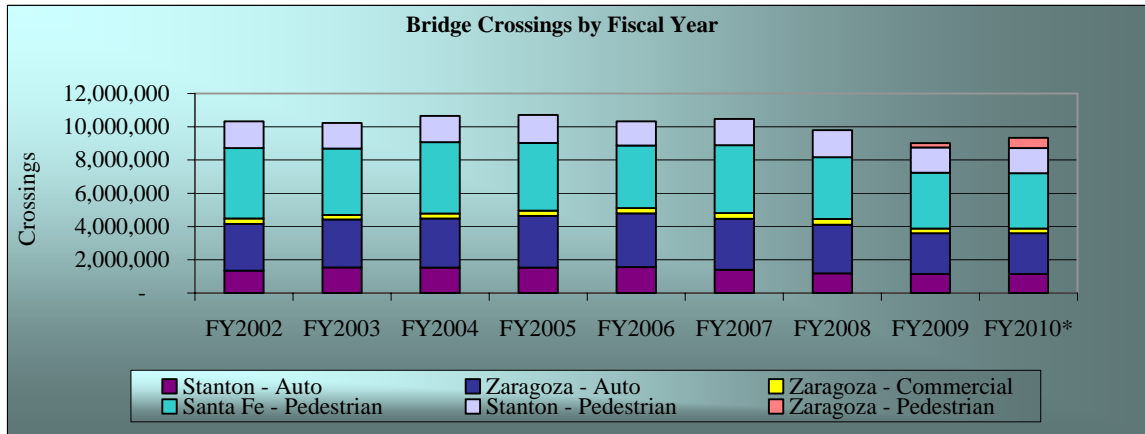
ASSUMPTIONS

Factors considered in the projection of revenue estimates are annual crossings, types of crossings and the corresponding fees charged. To bring toll charges in line with other International Bridges across the border with Mexico, City Council adopted a fee increase effective September 1, 2009. The private vehicle fee increased from \$2.25 to \$2.50, the pedestrian fee increased from \$0.35 to \$0.50 per person, and the commercial vehicle remained unchanged at \$3.50/axle. For FY2010, City Council approved seven toll free days to promote pedestrian and vehicle crossings. In addition, City Council allowed for pedestrian traffic at the Zaragoza Bridge due to increase in demand.

ANALYSIS & TRENDS

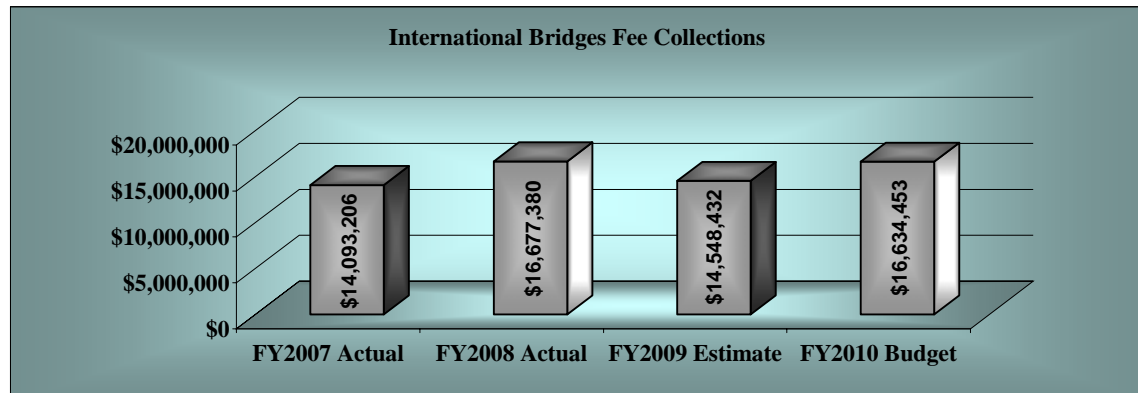
In fiscal year 2008 toll collections increased by 18.34% over fiscal year 2007 as a result of the increase in fees. However, total crossings decreased by 6.29% over FY2007. The decline in crossings in FY2008 is derived from a decrease in pedestrian crossings of 5.48% and a decrease in automobile crossings of 8.05% while commercial traffic increased by 3.66%. Fiscal year 2009 reflects a decrease in pedestrian traffic of 8.98% and a decrease of 12.69% in automobile traffic. In addition, commercial traffic declined by 14.74%. A factor attributed to the decline in traffic is the violence across the border in Mexico, as well as economic factors.

In FY2010, revenue collections are projected to increase by 14.34% for a total of \$16,634,453 as a result of the fee increase and an estimated increase in traffic. With the convenience of having the pedestrian crossings at the Zaragoza port of entry a slight increase in pedestrian traffic is projected. Pedestrian traffic is estimated to increase by 6.02% and automobile traffic to remain flat. Commercial vehicle crossings are estimated to increase by 2%.



COLLECTIONS AND CROSSINGS

	FY2007 Actual	FY2008 Actual	FY2009 Estimate	FY2010 Budget	Variance
Revenue Collection	\$14,093,206	\$16,677,380	\$14,548,432	\$16,634,453	14.34%
Pedestrians	5,666,248	5,355,550	5,138,953	5,448,131	6.02%
Passenger vehicles	4,471,795	4,111,920	3,590,222	3,590,222	0.00%
Commercial vehicles	330,173	342,273	291,807	297,643	2.00%
Total Crossings	10,468,216	9,809,743	9,020,982	9,335,996	3.49%





Garbage Collection Billings

DESCRIPTION

The City of El Paso's Environmental Services department operates as an enterprise fund and offers residential collection of refuse throughout the city. As a self-sustaining enterprise fund, a fee is paid by customers to recoup the cost of weekly curbside garbage collection and maintenance costs associated with the landfills that are owned and operated by the City.

ASSUMPTIONS

Revenue projections are based on the number of households receiving refuse collection service and the historical growth rate of the number of new residential homes built while adjusting for any change in the service fee.

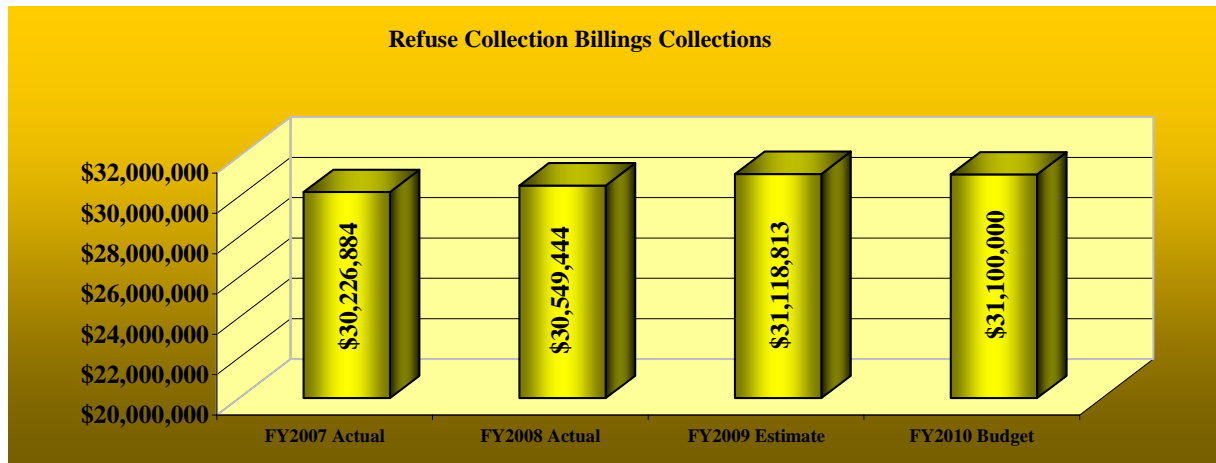
ANALYSIS & TRENDS

The number of customer accounts grew from fiscal year 2007 to fiscal year 2009 by 2,000 accounts. During the same period collections increased by \$322,560 from \$30,226,884 in 2007 to \$30,549,444 in 2008. The variance resulted from the increase in customers. For fiscal year 2009 collections are estimated at \$31,118,813. The increase in collections of \$569,369 or 1.86% increased from the prior year is due to an increase in customer accounts of 2,500 or 1.58% increase. For fiscal year 2010 the number of customer accounts is projected to remain the same and collections are projected at \$31,100,000 with less than a one percent increase.



COLLECTIONS & CUSTOMER ACCOUNTS

	FY2007 Actual	FY2008 Actual	FY2009 Estimate	FY2010 Budget	Variance
Revenue Collection	\$30,226,884	\$30,549,444	\$31,118,813	\$31,100,000	-0.06%
Customer Accounts	156,000	158,000	160,500	160,500	0.00%





El Paso Electric Company

DESCRIPTION

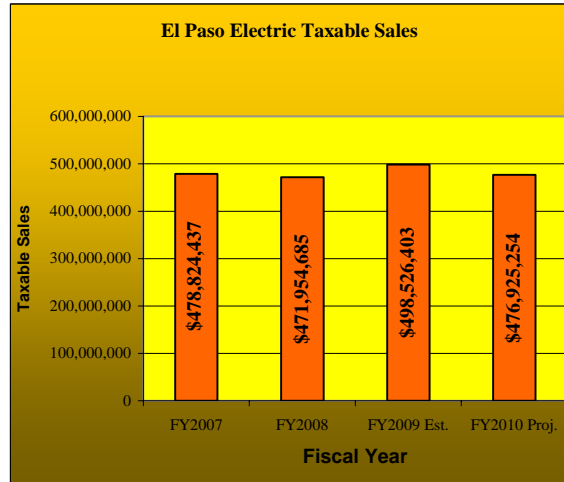
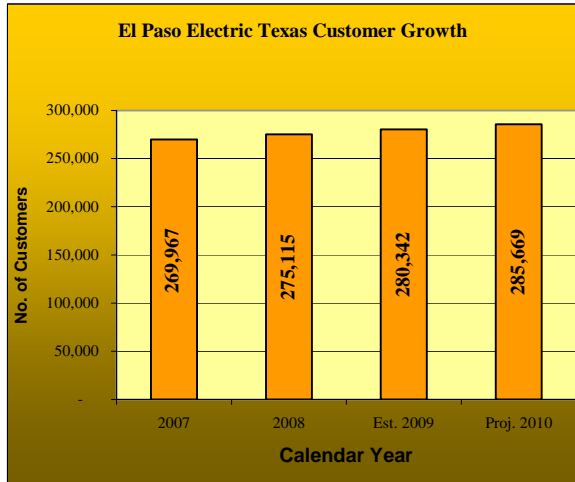
The El Paso Electric Company is the local publicly traded electric utility which generates and distributes electricity through an interconnected system to approximately 366,646 customers in the Rio Grande Valley in West Texas and Southern New Mexico as reported by the utility on June 2009. The customer base for the City of El Paso stood at 277,610 of the end of June 2009. In order for El Paso Electric to operate effectively and serve the El Paso area, it is necessary that power lines and various infrastructure be located on City owned property and cross easements throughout the City. The City of El Paso and El Paso Electric have negotiated and agreed upon franchise fee, that is paid to the City by the electric utility for access to these properties. This franchise fee is paid to the City on a quarterly basis and is currently at 3.25% of electrical energy taxable revenues. As reported by the utility's annual SEC filing dated December 31, 2008, the current rates paid by the customers in Texas are set to expire on June 30, 2010 and are expected to increase for future years. The current franchise agreement will expire on July 2030.

ASSUMPTIONS

Taxable sales, housing growth, utility rate increases, weather conditions, historical collections, and franchise contract renewals are factors considered when estimating franchise fees revenues.

ANALYSIS & TRENDS

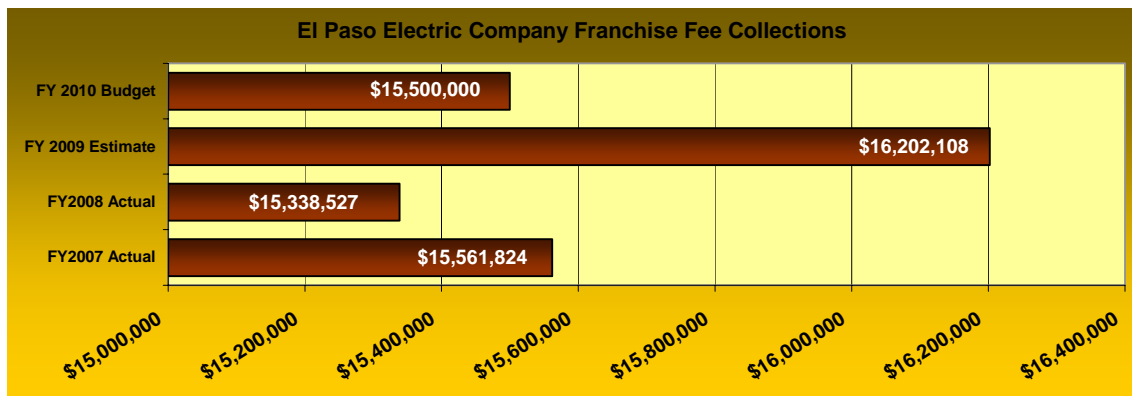
Franchise collections for fiscal year 2008 decreased by \$223,297 or a 1.43% decrease from collections of \$15,561,824 in 2007. Customer growth for the same time period was 1.91% for a total of 275,115 customer accounts however taxable sales decline for the same time period by 1.43%. The decline in franchise revenue is due to the expiration of two fuel surcharges during fiscal year 2008 and a decline in taxable sales from \$478,824,437 in 2007 to \$471,951,685 in 2008. In 2009 the customer base is estimated to have grown at 1.90%, resulting in an estimated customer base of 280,342 for 2009. Collections for fiscal year 2009 are estimated at \$16,202,108, reflecting an increase of 5.63% from the prior year collections and taxable sales reflect a similar percent change. The remaining fuel surcharge expired in July of 2009, therefore taxable sales are projected to decrease in 2010. Taxable sales are projected at \$476,925,254 for 2010 with franchise collections for fiscal year 2010 projected at \$15,500,000 reflecting a 4.33% decrease from the prior year.



COLLECTIONS & CUSTOMER ACCOUNTS

	FY2007 Actual	FY2008 Actual	FY2009 Estimate	FY2010 Budget	Variance
Revenue Collection	\$15,561,824	\$15,338,527	\$16,202,108	\$15,500,000	-4.33%
Taxable Sales	\$478,824,437	\$471,954,685	\$498,526,403	\$476,925,254	-4.33%
Customer Accounts* (Calendar Year)	269,967	275,115	280,342	285,669	1.90%

*Source: El Paso Electric Web Site-Customer Growth Data





Ambulance Service Revenue

DESCRIPTION

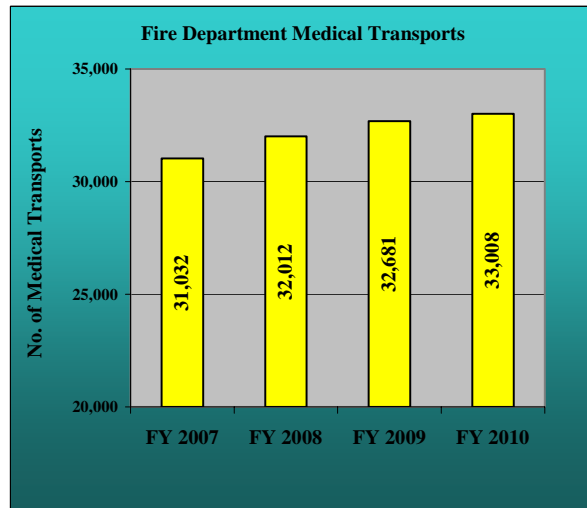
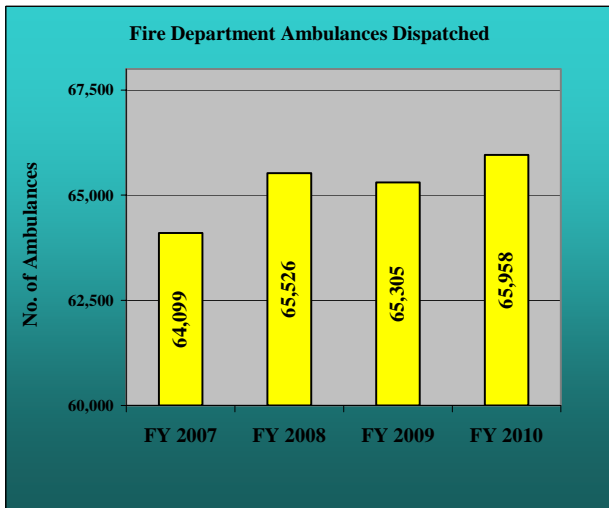
The City of El Paso provides life stabilization transport services throughout the city via the emergency medical services division of the El Paso Fire Department. The City sets the fee based on the cost of transportation and stabilization services. The ambulance fee is reviewed on an annual basis through the budget process. Texas state law dictates a "profit" cannot be made from services rendered to citizens.

ASSUMPTIONS

Fees are determined by projecting the expected number of medical transports to hospitals. The fee schedule is primarily based on a flat fee implemented in the fiscal year, which is reviewed annually and increased based on a Consumer Price Index increase. A third party administrator collects the revenue and on average the collection rate is approximately 50%.

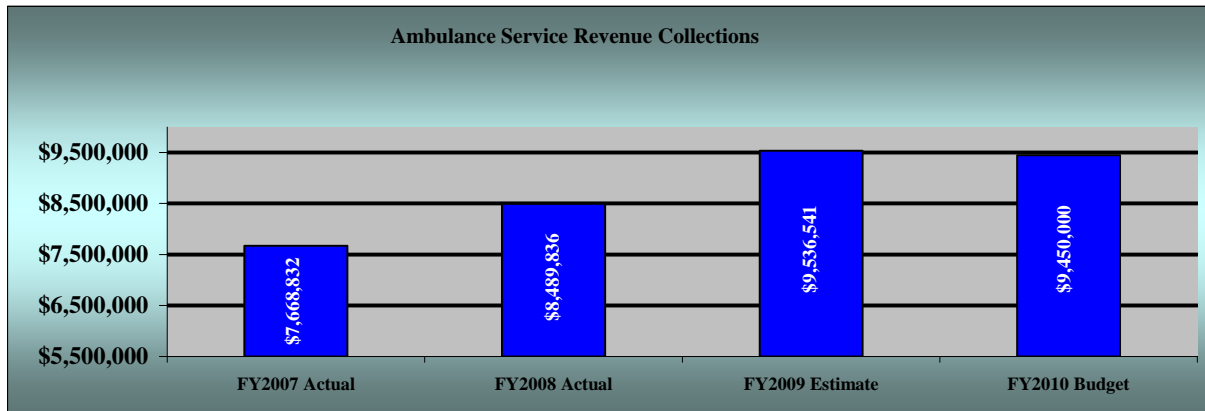
ANALYSIS & TRENDS

Ambulance revenue collections have increased since 2007. Revenue collected in fiscal year 2008 increased by \$821,004 or 10.71% from collections of \$7,668,832 in fiscal year 2007. At the same time medical transports increased by 3.16% from a total of 31,032 transports in 2007 to 32,012 in 2008. The trend continued into 2009 when total medical transports increased by 2.09% to a total of 32,681. Revenue collections increased from \$8,489,836 to \$9,536,541 in 2009, an increase of \$1,046,705 or 12.33%. The increase in collections is due to increase in the number of transports and positive collections efforts of recent and past services. While the trends indicate that there is an increasing trend in collections for this revenue, the fiscal year 2010 projected amount of \$9,450,000 is based on conservative estimates based on economic trends and collectability of fees for such services.



COLLECTIONS AND RESPONSES

	FY2007 Actual	FY2008 Actual	FY2009 Estimate	FY2010 Budget	Variance
Collections	\$7,668,832	\$8,489,836	\$9,536,541	\$9,450,000	-0.91%
No. of Ambulances Dispatched	64,099	65,526	65,305	65,958	1.00%
Medical Transports	31,032	32,012	32,681	33,008	1.00%
No. of Calls for an Ambulance	59,163	60,265	59,844	60,442	1.00%





El Paso Water Utilities

DESCRIPTION

The El Paso Water Utilities (EPWU) is a component unit of the City of El Paso and is managed by the Public Service Board. EPWU pays the City 10% of the total amount received by the EPWU from the sale of water in lieu of property taxes on owned land. Payment to the City is made on a monthly basis.

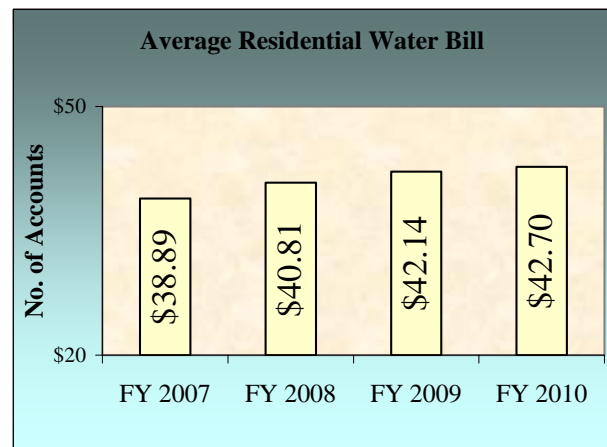
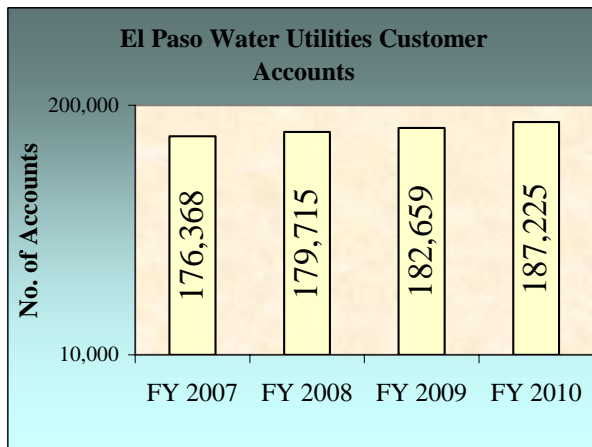
ASSUMPTIONS

Historical collections from the Public Service Board that oversees the EPWU are used to project future revenue. This year assumed a larger increase based on estimate of influx of troops and their families.

ANALYSIS & TRENDS

The utility customer base grew by 4,248 new customer in 2007, while in 2008 it only gained 3,347 new customers for a total of 179,715 customers. The increase in 2008 represented 1.90% percent increase in customers a decline from the prior year. On March 1, 2008 customers experienced a rate increase of about 4.94% on an average residential water bill of \$38.89 in 2007 to \$40.81 in 2008. Due to the increase in water rates, water sales values increased resulting in increased revenue collected by city in form of a franchise fee in lieu of property taxes. Total franchise revenue collected in 2008 of \$9,098,047 increased by \$1,178,377 from 2007 levels of \$7,919,670. In 2009 the customer base grew by another 1.64% for an additional 2,944 customers for a total base of 182,659. Revenue collected in 2009 only increased by \$125,509 due to water conservation efforts on part of the citizens as a result of the economic turmoil.

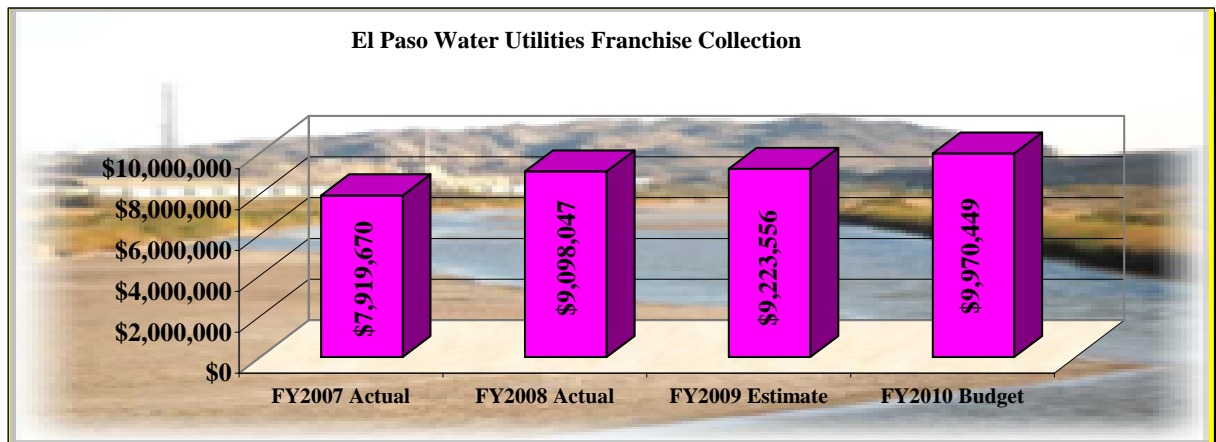
While El Paso Water Utilities did not increase rates in 2008 and 2009, the customer base is projected to increase by 2.5% or an additional 4,566 new customers in 2010 for a total base of 187,225. Franchise fee collections from EPWU is projected at \$9,970,449 in 2010 reflecting an 8.10% increase from the estimated amount in 2008 based on anticipated growth and increased usage from expansion in Ft. Bliss troops as well as development of recently annexed areas.



Source: El Paso Water Utilities Public service Board CAFR 2007-2009

COLLECTIONS & CUSTOMER ACCOUNTS

	FY2007 Actual	FY2008 Actual	FY2009 Estimate	FY2010 Budget	Variance
Collections	\$7,919,670	\$9,098,047	\$9,223,556	\$9,970,449	8.10%
Customer Accounts	176,368	179,715	182,659	187,225	2.50%
Average Water Bill	38.89	40.81	42.14	42.70	1.33%





ALL SOURCES REVENUE DETAIL

Description	Actual FY08	Estimated Actual FY09	Adopted FY10
TAXES			
Real Property Tax Collections	\$175,790,779	\$179,332,152	\$188,095,473
Personal Prop. Tax Collection	98,232	123,891	0
Penalties Prop. Tax Collection	1,791,066	1,572,759	1,142,177
Special Fees/Deling. Tax Collect	1,405,021	480,000	480,000
Sales Tax	99,326,024	94,604,839	104,979,282
Hotel Occupancy Tax	8,476,696	7,963,975	8,585,304
Mixed Beverage Tax	1,389,935	1,515,146	1,525,745
Bingo Tax	63,787	56,402	58,980
Hotel/Motel Tax Penalty/Int	5,575	9,071	0
Motor Vehicle Rental Taxes	2,805,245	2,663,338	3,000,000
TOTAL	\$291,152,360	\$288,321,573	\$307,866,961
FRANCHISES			
Other Franchise Fees	\$35,157	\$77,320	\$67,005
Pipeline Easements	118,118	117,502	117,700
Texas Gas Service	2,879,625	3,895,992	3,873,147
Time-Warner	3,201,523	3,863,543	3,999,217
El Paso Water Utilities	9,098,047	9,223,556	9,970,449
Ambulance	124,107	147,374	134,805
South Western Bell	7,243,623	7,110,256	7,275,917
Oneok	238,311	1,210,925	1,210,925
El Paso Natural Gas City Sales	188,825	207,248	207,248
Electric Company	15,338,527	16,202,108	15,500,000
Telecom Franchisees	1,815,654	1,661,519	1,571,999
Passenger Vehicle Crossings	16,677,380	14,548,432	9,149,225
Commercial Crossings	0	0	4,396,609
Pedestrian Crossings	0	0	3,088,619
TOTAL	\$56,958,897	\$58,265,775	\$60,562,865
SERVICE REVENUE			
Airport Building Lease Revenue	\$1,945,019	\$1,863,601	\$1,669,805
Airport Parking Lot Fees	\$5,509,850	5,047,851	\$5,090,000
Airline Scheduled Landing Fees	\$3,372,119	3,775,550	\$3,855,818
Airline Nonsched Landing Fees	\$90,525	78,598	\$99,300
In-Flight Catering Revenue	99,025	95,736	0
Airport Gate Use Fees	152,000	143,000	133,000
Fuel Flowage Fees	536,143	419,241	456,000
Aircraft Parking Fees	630,704	624,377	636,100
Term. Space Rental - Airline	5,025,569	4,667,330	5,118,557
Terminal Space Rental-Other	508,944	508,659	511,000
Airport Advertising Revenues	189,834	194,483	184,300
Airport Food And Beve. Revenue	1,142,547	1,030,739	1,064,070
Airport Giftshop/Newstand Rev	440,518	465,929	484,900
Airport Vending Machine Rev.	632	528	500
Airport Car Rentals	4,501,493	4,276,961	4,106,000
Airport La Placita Revenues	144,905	133,849	133,000
Airport Taxi And Limousine Fee	24,975	26,081	26,000
Airport Phone/Telecommunication	9,152	2,262	2,000
Airport Equipment Parking Rent	111,550	111,852	116,800
Airport Loading Bridge Charges	49,200	27,600	42,000

**ALL SOURCES REVENUE DETAIL**

Description	Actual FY08	Estimated Actual FY09	Adopted FY10
Airport Car Rental Parking Rev	125,674	104,231	99,300
Airport Sec. Cost Reimbursement	205,414	181,924	189,100
Airport Util. Costs Reimbursement	416,377	399,025	397,300
Aircraft Tie Down Fees	3,120	3,120	3,300
T-Hangar Rental Fees	328,229	319,833	319,400
Ground Rentals	7,236,186	7,276,254	7,391,622
Other Airport Revenue	18,837	8,628	18,610
Airport Washrack Revenue	173	205	200
Airport Fingerprint Revenue	17,300	14,200	17,000
Golf Course Green Fees	1,208,532	928,768	1,096,382
Pro Shop Sales	203,665	162,349	173,400
Driving Range Fees	15,120	15,160	13,437
Cargo Scheduled Landing Fees	910,993	686,214	857,700
Fare Box Revenue	6,176,688	6,969,142	7,414,220
Ticket Sales	443,396	723,359	1,362,481
Trolley Token Sales	78,388	121,149	122,626
Lift Bus Revenue - Tickets	176,116	236,500	211,684
Senior Citizen Bus Pass	200,554	223,167	229,140
Lift Bus Revenue - Fare Box	206,445	263,219	255,816
Non-Transportation Revenue	77,027	44,868	50,877
Union Depot Office Lease Revenue	29,880	32,205	42,174
Mt Advertising Revenue	213,202	0	50,000
Reimbursed Damages	84,338	3,181	1,962
Warranty Claims Reimbursement	3,841	833	14,000
Other Mt Revenues	(63)	(1,368)	0
FTA Capitalized Maintenance	11,688,463	10,557,779	11,329,905
Fare Box County Service	161,581	44,764	3,000
Fare Box City of Sunland Park	228,318	49,044	133,949
Food Estab. Site Assessment	81,480	83,850	73,146
Ambulance Service Revenue	8,489,836	9,536,541	9,450,000
Misc. Lab Tests	0	2,025	1,800
Primary Care Tb Clinic	18,395	9,077	12,000
County Food Safety	105,181	107,384	85,646
Overseas Immunizations	15,807	8,183	0
Animal Impoundment Fees	281,296	237,440	235,000
Dental Clinic Fees	530,807	313,944	240,000
Std Clinic Visit	79,434	95,722	86,421
Lab/Tb-Mycology Tests	5,645	16,552	16,000
Milk And Dairy Lab Tests	29,666	21,417	16,000
Routine Immunizations	193,446	90,132	24,690
Std/HIV Lab Tests	1,135	2,077	0
Water Lab Tests	74,463	75,725	96,750
Animal Adoptions	3,628	2,399	2,500
Garbage Collection Billings	30,549,444	31,118,813	33,100,000
Landfill Fees	3,839,166	3,781,496	3,863,000
Recycling Revenues	1,012,707	140,736	300,000
Special Waste Removal Fees	231,603	118,263	116,700
Weed Removal Charges	174,390	230,393	241,000
Downtown Area Service Fee	0	4	180,000
TOTAL	\$100,661,771	\$98,854,153	\$103,668,388

OPERATING REVENUE



ALL SOURCES REVENUE DETAIL

Description	Actual FY08	Estimated Actual FY09	Adopted FY10
Museums Admission Revenue	\$0	\$58	\$0
Zoo Admission Revenue	828,102	874,203	2,011,922
Civic Center Events Admission	0	(172)	0
General Admissions Revenue	478,335	471,804	590,000
Parking Fee Revenue	265,256	(100,567)	662,010
Meter Revenue	1,140,425	1,123,135	1,548,705
Patching Street Cuts	22,315	5,532	11,063
Street Lights	144,705	83,235	118,538
Anticipated Warrant Fees	328,415	220,785	267,521
Moving Violation Fines	2,311,423	2,246,206	2,205,384
Public Inspection Violations	46,759	34,989	32,076
Health Code Violations	29,015	34,723	35,489
Animal Violations	37,907	31,802	31,061
Liability Insurance Violations	2,674,646	2,401,273	2,430,859
Misdemeanors	567,136	484,206	525,383
Misdemeanor Warrants	33,646	33,704	33,346
Moving Warrants	528,475	527,457	527,444
Arrest Fees - Moving Violation	634,781	592,302	599,605
Parking Court Costs	90,217	96,545	96,980
City Court Costs	349,343	359,492	341,796
Undistributed	0	11,043	0
Overpayment Muni Court Tickets	31,217	22,966	33,581
Special Expense Fee	614,044	626,208	631,158
Muni Court Bldg Security Fund	387,056	361,777	405,000
Moving Violation Forfeits	3,347,384	3,273,191	3,114,005
Parking Forfeits/Fines	1,721,108	2,009,381	1,891,481
Appellate Docket Fees	2,536	2,564	3,182
Recoveries - Professional Bond	964	0	0
Muni Court Tech Fee Collection	515,345	481,891	540,000
Time Payment Fees- Muni Court	314,383	340,007	355,799
SBCSS Fines - Muni Court	(47,715)	0	0
Narcotics Reimbursement Fee	27,888	29,668	30,577
Teen Court Revenue	10	0	0
Judicial Salaries- City	71,979	68,841	68,812
Red Light Camera Violations	295,496	1,204,001	247,620
Appeals Board Fees	1,080	1,080	1,080
Building Permits	1,817,139	1,484,986	2,277,263
Demolition Permits	4,606	2,009	1,026
Electrical Permits	508,869	478,307	326,365
Fire Protection Permits	1,518	597	0
Grading Permits	231,191	186,876	206,666
Mechanical Permits	442,411	355,639	224,476
Mobile Home Placement Permits	828	869	0
Plan Review Fees	310,590	205,616	217,308
Plumbing (Chp) Health Permits	14,133	15,959	13,813
Plumbing Permits	421,118	369,790	232,743
Roofing Permits	1,181,867	746,738	817,701

**ALL SOURCES REVENUE DETAIL**

Description	Actual FY08	Estimated Actual FY09	Adopted FY10
Sidewalk And Driveway Permits	9,862	2,785	2,092
Signs Permits	122,752	92,736	82,759
Zoning Board Fees	14,553	29,720	29,440
Special Permits	1,600	0	0
Building Services Report Sales	14,360	12,723	13,518
Other Permits And Licenses	441,707	439,202	338,286
Charitable Solicitation Permit	7,291	7,276	8,465
Foreign Trade Zone Permits	211,345	259,025	238,900
Parade Permits	9,560	10,563	10,386
Paving Cut Permits	16,159	11,494	11,636
Refuse Collection Permits	49,159	47,894	47,200
Subdivision Permits	227,405	247,759	310,057
Taxi Cab Operating Permits	55,281	53,991	35,100
Alarms Licenses	307,101	320,660	325,761
Alcoholic Beverage Licenses	116,050	157,921	89,614
Amplification Permits	1,095	520	693
Animal Permit And Registration	675,311	677,167	617,933
Assembly Permits	51,357	54,262	0
Chauffeur Licenses	3,536	3,875	3,430
Electrical Licenses	8,711	7,162	8,183
Food Establishment Licenses	642,190	686,064	638,049
Food Management School Fees	579,175	730,412	550,000
Home Improvement Contractor Fee	22,859	23,141	22,105
Sign Contractor Licenses	12,249	16,299	10,865
Zoning Home Occupation License	29,951	21,521	22,038
Penalties/Late Fees	220,588	324,394	262,270
Hazardous Chemicals Permits	132,424	80,803	0
High Piled Combust Storage Per	27,750	52,419	0
Other Fire Code Permits	39,780	71,614	0
Chartered Tour Limo Fees	10,707	12,197	20,118
Driverless Rental Fees	1,350	1,500	0
Storm Drain Permits/Fees	13,559	11,364	14,305
Professional/Occup. License	0	14,820	0
Special Privilege Permits	76,792	55,127	43,349
Residential Building Permits	3,289,862	2,822,344	2,256,660
Application Annual Process Fee	48,760	53,886	45,232
Condemnation Fee	550	1,890	900
Fire/Accident Investigation Fe	3,750	4,052	4,586
Temporary Late Fee Penalty	150	4,657	5,128
Plumb Ins Net 3rd Party Payment	712	(13,984)	0
Zoning Applications	596	151	0
Private Fire Hydrants	11,422	20,144	0
Blasting/Explosive Permits	31,932	52,238	0
Taxicab Zone 12.88 Zone Permit	13,250	7,000	10,500
Fire Inspections Fees	0	0	247,269
Hazmat Fees	66,881	43,406	383,355
Wrecker And Storage Fees	0	15	0
Taxi Inspection Fees	22,751	24,475	23,062
Vehicle For Hire Inspect Fee	3,805	2,417	3,892



ALL SOURCES REVENUE DETAIL

Description	Actual FY08	Estimated Actual FY09	Adopted FY10
False Alarm Penalty	100,488	114,970	106,142
Library Fees	251,336	231,126	223,692
Event Fees	101,837	68,266	105,388
Instructional Fees	504,602	432,467	450,065
Membership Fees	163,845	74,688	73,044
Child Care Services	410,242	462,182	519,000
Facility Management Fees	183	0	0
Sales To The Public	218,377	211,832	2,638,923
Organized Sports Leagues Fees	670,451	689,918	965,500
Motor Pool Usage Fees	43,567	55,908	36,022
Equipment Maintenance Charges	8,334,954	7,276,609	7,905,409
Fuel And Lubricants Charges	9,233,071	5,874,551	8,941,283
Utility Allocations Charges	(100)	0	0
Misc. Charges-Sales To Depts.	562,818	545,516	734,836
Indirect Cost Recovery	1,605,101	1,367,953	1,068,383
Environmental Fees	5,570,896	5,605,278	5,670,000
Pos City - Employee Deductions	6,841,789	6,650,516	5,765,026
Pos Fire - Employee Deductions	1,671,446	1,591,542	1,584,762
Pos Police - Employee Deduction	2,016,903	2,175,669	2,142,146
Pos Retiree's Deductions	2,102,485	2,647,686	3,213,255
Pos Cobra Deductions	85,804	46,400	73,120
Pos City - Employer Contrib.	9,668,454	9,580,398	10,514,197
Pos Fire - Employer Contrib.	5,029,732	5,796,288	5,811,197
Pos Police - Employer Contrib.	6,147,704	7,567,658	7,482,761
Workers' Compensation Contrib.	10,631,769	8,852,078	7,282,371
Unemployment Contributions	244,607	237,400	490,255
Group Life Insurance City Cont	177,614	246,495	273,675
Grp Dent Cty Contrb-Fire&Police	552,973	563,978	642,525
Grp Dent Employee Ded-Fire&Police	28,284	27,594	28,470
Grp Vision Cty Contrib-Fire&Police	77,856	78,734	60,048
Workers Compensation Payback	802,747	1,091,799	0
Nsf Check And Other Fees	5,655	4,341	4,098
Forfeitures Of Bid Deposits	10,350	7,900	0
Tax Office Certificates	18,826	19,210	20,475
TOTAL	\$104,262,602	\$99,558,767	\$105,272,042

NON-OPERATING REVENUE

Investment Interest Revenue	\$5,131,404	\$1,917,671	\$2,926,619
Facility Rentals Revenue	896,208	834,318	1,873,531
Property Lease Revenue	609,982	293,907	636,955
Gus And Goldie Royalty Revenue	1,282	12,311	0
Revenue Prog. Income Fthb-567	0	238,777	0
Revenue Prog. Income Single 568	586,042	398,450	0
Revenue Prog. Income Multi -569	225,481	531,177	0
Donations	284,348	249,068	272,583
Gains On Disp-Enterp Fix Asset	(98,699)	4,635	0
Public Infor. Distribution Fee	35,079	36,338	33,255
Bank Fees/Credit Card Fees	111,569	120,358	164,491
Misc. Non-Operating Revenues	5,032,911	4,514,659	3,098,958
Penalties And Interest	290,382	369,424	73,000

**ALL SOURCES REVENUE DETAIL**

Description	Actual FY08	Estimated Actual FY09	Adopted FY10
Reimbursed Expenditures	1,475,455	1,258,571	3,800,635
Photostats	385,402	335,935	347,786
Vending Machine Proceeds	76,226	27,918	47,277
Escheat To City Misc. Revenues	3,175	36,520	0
Impact Fee/Annexation Fee	5,000	0	0
Annual Registration Fee-Lobby	3,200	2,700	3,800
EconomicDevelopment-City Fund	0	217,636	292,549
Passenger Facility Charges	0	0	3,858,180
Unrealized Gains/Losses	70,507	(70,507)	0
TOTAL	\$15,124,954	\$11,329,866	\$17,429,619

INTERGOVERNMENTAL

Federal Grant Proceeds	\$7,326,572	\$6,515,506	\$17,125,743
State Grant Proceeds	12,234,766	11,564,416	15,125,599
Local Grant Proceeds	39,481	315,921	294,996
City Match Of Grant Proceeds	1,439,268	1,022,258	1,135,897
Interlocal Tax Collect Agreement	949,577	1,028,204	972,807
County Participation	2,173,641	1,927,829	1,882,469
Interlocal Agreements - Health	367,644	616,745	668,849
Program Income	448,557	738,877	641,619
TOTAL	\$24,979,506	\$23,729,756	\$37,847,979

TRANSFERS IN

Airport Indirect Cost Reimbursement	\$1,587,500	\$1,741,308	\$1,729,000
Mass Transit Indir. Cost Reimb.	3,500,004	3,250,000	3,250,000
Interfund Transfers (Sources)	7,603,498	5,265,345	2,187,372
Intrafund Transfers (Sources) *	5,836,288	99,733,583	2,258,597
Fund Balance Transfers (Source)	0	0	5,668,726
City Contribution-Retiree Health	3,133,597	2,248,038	3,267,073
Transfer From General Fund	0	0	153,978
Original Issues Bond Proceeds	0	1,809,999	0
Refundings Bond Proceeds **	0	16,020,000	0
Premium On Bonds Sold	0	1,467,467	0
Proceeds-Sale Of Used Equip	2,100	0	0
Proceeds-Sale Of Used Equip	225,649	125,833	111,879
Proceeds From The Sale Of Land	1,616,434	360,073	0
Transfer From SWM	4,889,979	4,689,623	6,411,694
Transfers Internat'l Bridges	12,372,695	9,545,315	11,250,593
Insurance Recovery	0	6,483	0
Transfer From Capital Projects	2,571,073	2,516,220	2,495,123
Transfer From Sun Metro	0	0	194,880
Transfer From Civic Center	1,572,434	0	2,275,638
TOTAL	\$44,911,251	\$148,779,287	\$41,254,553
TOTAL REVENUE - ALL SOURCES	\$638,051,341	\$728,839,177	\$673,902,407

* Airport fund cash transfers

** Refunding bond issued June 2009

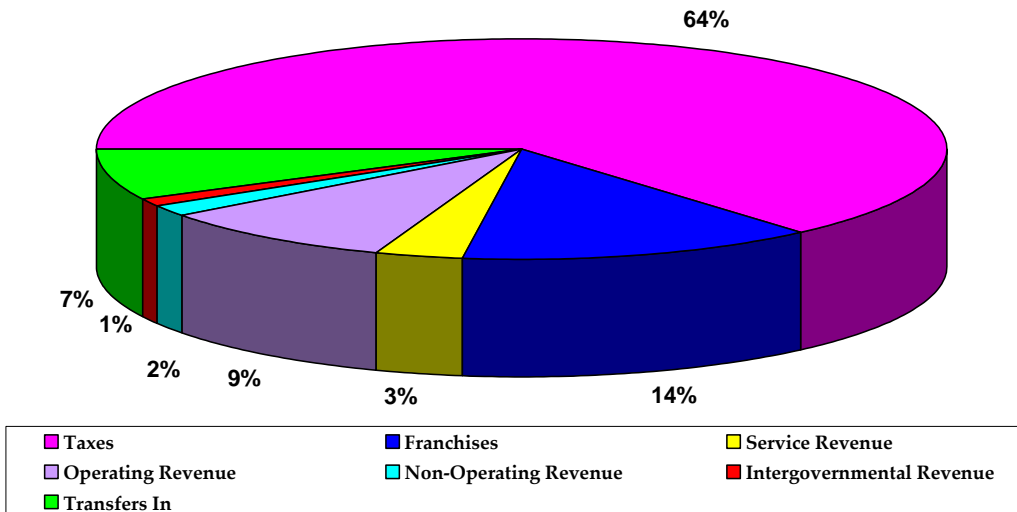


General Fund Revenue Summary by Source

Revenue Source	Actual	Estimated	Difference	Adopted
	FY08	Actual FY09		
TAXES	\$190,974,555	\$189,827,892	-0.60%	\$198,289,408
FRANCHISES	\$40,140,385	\$42,785,056	6.59%	\$43,088,342
SERVICE REVENUES	\$8,434,616	\$10,424,975	23.60%	\$10,257,953
OPERATING REVENUES	\$25,384,531	\$28,296,209	11.47%	\$28,173,143
NON-OPERATING REVENUES	\$4,304,340	\$4,337,539	0.77%	\$5,750,840
INTERGOVERNMENTAL REVENUES	\$2,371,070	\$3,381,131	42.60%	\$3,344,125
TRANSFERS IN	\$28,272,594	\$22,189,925	-21.51%	\$23,350,908
Grand Total	\$299,882,091	\$301,242,727	0.45%	\$312,254,719

Variance in Actual FY08 to Estimated Actual FY09:

Decrease in **Taxes** in sales and special fees/delinquent taxes due to recession. **Franchise Fees** collected from utilities increased. **Service revenues** reflect an increase in ambulance fees due to new transport fee and Health Department revenues. **Operating revenues** increased due to Parks and Health revenues accounted for in general fund in 2009. **Non-Operating revenues** show a slight increase due to revenues collected for Parks facility rentals while investment interest revenue declined due to economic factors. **Intergovernmental revenue** show an increase due to health services agreement with the County of El Paso and municipality contracts. **Transfers In** reflect a decline mainly attributed to decreased bridge revenues and decreased overhead costs paid by Environmental Services.



- | | |
|----------------------------------|---|
| Taxes | Property, Sales, Mixed Beverage, Bingo |
| Franchises | Franchise & Easement Fees (Electric, Gas, Telephone & Water Utilities, Cable) |
| Service Revenue | Ambulance |
| Operating Revenues | Admissions Revenue, Municipal Court Fines, Licenses & Permits |
| | Public Safety Revenues, Public Inspection Fees, Alcoholic Beverage Licenses |
| Non-Operating Revenues | Investment Interest Revenue, Rents & Lease Revenue |
| Intergovernmental Revenue | County Health Participation |
| Transfers In | Bridge Transfer, Interfund & Intrafund Transfers |



General Fund Appropriations Summary by Department

<i>Department</i>	<i>Actual</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
	<i>FY08</i>	<i>FY09</i>	<i>Actual FY09</i>	<i>FY10</i>
CITY ATTORNEY	\$5,043,411	\$4,873,975	\$5,422,122	\$4,215,307
COMMUNITY/HUMAN DEVELOPMENT	\$579,427	\$595,186	\$531,229	\$520,698
DEPARTMENT OF CITY MANAGER	\$1,851,228	\$1,933,445	\$1,788,763	\$1,759,869
DEPARTMENT OF PUBLIC HEALTH	\$5,567,896	\$9,223,638	\$7,967,853	\$8,501,875
DEVELOPMENT SERVICES	\$6,566,164	\$6,274,376	\$6,425,257	\$6,399,423
ECONOMIC DEVELOPMENT	\$1,634,769	\$1,909,793	\$1,659,467	\$1,828,083
ENGINEERING SERVICES	\$3,920,807	\$3,768,613	\$3,805,399	\$3,652,006
FINANCIAL SERVICES	\$3,022,169	\$2,964,197	\$2,819,876	\$2,859,698
FIRE	\$74,817,504	\$74,819,409	\$74,206,590	\$74,446,474
GENERAL SERVICES	\$15,356,262	\$15,629,942	\$15,856,211	\$15,340,143
HUMAN RESOURCES	\$2,291,093	\$2,326,992	\$2,330,395	\$1,976,329
INFORMATION TECHNOLOGY	\$9,932,006	\$10,825,615	\$10,423,684	\$11,496,268
LIBRARY	\$8,442,269	\$8,470,606	\$7,929,753	\$7,798,645
MAYOR AND COUNCIL	\$1,255,769	\$1,316,806	\$1,210,332	\$1,356,490
MUNICIPAL CLERK	\$5,041,957	\$4,993,852	\$4,894,433	\$4,637,977
MUSEUMS & CULTURAL AFFAIRS	\$2,322,827	\$2,347,729	\$2,304,775	\$2,214,804
NON - DEPARTMENTAL	\$11,060,421	\$8,861,332	\$3,237,857	\$7,273,334
OFFICE MANAGEMENT & BUDGET	\$1,167,910	\$1,309,433	\$1,083,609	\$1,233,437
PARKS AND RECREATION	\$15,365,231	\$21,486,742	\$18,720,952	\$20,507,456
POLICE	\$112,433,558	\$108,944,356	\$105,795,387	\$112,041,390
STREET DEPARTMENT	\$15,305,077	\$14,991,460	\$14,103,900	\$14,366,326
TAX	\$4,563,811	\$4,506,024	\$4,098,633	\$4,458,754
ZOO	\$3,405,293	\$3,452,772	\$3,484,444	\$3,369,933
Grand Total	\$310,946,859	\$315,826,293	\$300,100,921	\$312,254,719

Adopted FY08 to Adopted FY09 variance:

Department of Public Health: Full year of Health Department operations. **Fire:** Implementation of overtime reduction plan and reduced fuel costs. **Non-Departmental:** Decrease contributions to health plan, decreased costs in property tax collections, and Health District contribution budgeted in Health. **Parks and Recreation:** Expenditures increase due to user fee operations transferred to general fund. **Police:** Reduced OT, fuel and prisoner custody expenses. **Street Department:** Decrease in expenditures due to transfer of Storm Water to EPWU and bridge operations to International Bridges Department.

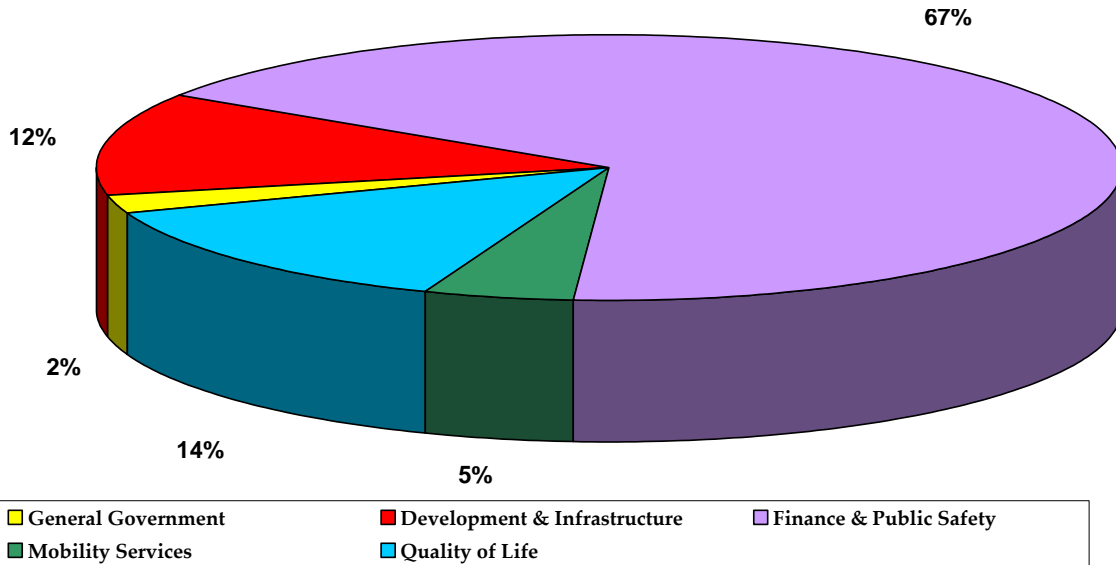


General Fund Appropriations Summary by Function

Function	Actual	Estimated	Adopted
	FY08	Actual FY09	FY10
GENERAL GOVERNMENT	\$8,150,408	\$8,421,217	\$7,331,666
DEVELOPMENT & INFRASTRUCTURE	\$37,410,008	\$38,170,018	\$38,715,923
FINANCE & PUBLIC SAFETY	\$214,398,423	\$198,466,780	\$208,927,393
MOBILITY SERVICES	\$15,305,077	\$14,103,900	\$14,366,326
QUALITY OF LIFE	\$35,682,943	\$40,939,006	\$42,913,411
Grand Total	\$310,946,859	\$300,100,921	\$312,254,719

Variance in Actual FY08 to Estimated Actual FY09:

General Government: Increased damages and settlements paid. **Development & Infrastructure:** Increased licensing costs and salaries in IT, increased utilities and grant match for UASI grant in General Services. **Finance & Public Safety:** Decreased overtime costs due to implementation of reduction plan and reduced fuel costs in Fire; decrease contributions to retirees' health plan, decreased costs in property tax collections, **Mobility Services:** decreased MPO city grant match and Health District contribution ceased. Reduced overtime expenditures and academy costs, and unfilled vacancies, reduced fuel and uniforms expenses, reduced prisoner custody expenses in Police; decreased costs in appraisal service costs. **Quality of Life:** Full year of operations of the Health Dept. and increase in Parks due to user fee operations transferred to general fund.



General Government:

City Attorney, City Manager, Mayor & Council

Development & Infrastructure:

Development Services, Economic Development, Engineering Services, General Services, Information Technology

Finance & Public Safety:

Fire, Police, Municipal Clerk, Financial Services, Human Resources, Non-Departmental, Office of Management & Budget, Tax

Mobility Services:

Street

Quality of Life:

Community Development, Library, Museum & Cultural Affairs, Parks & Recreation, Public Health, Zoo

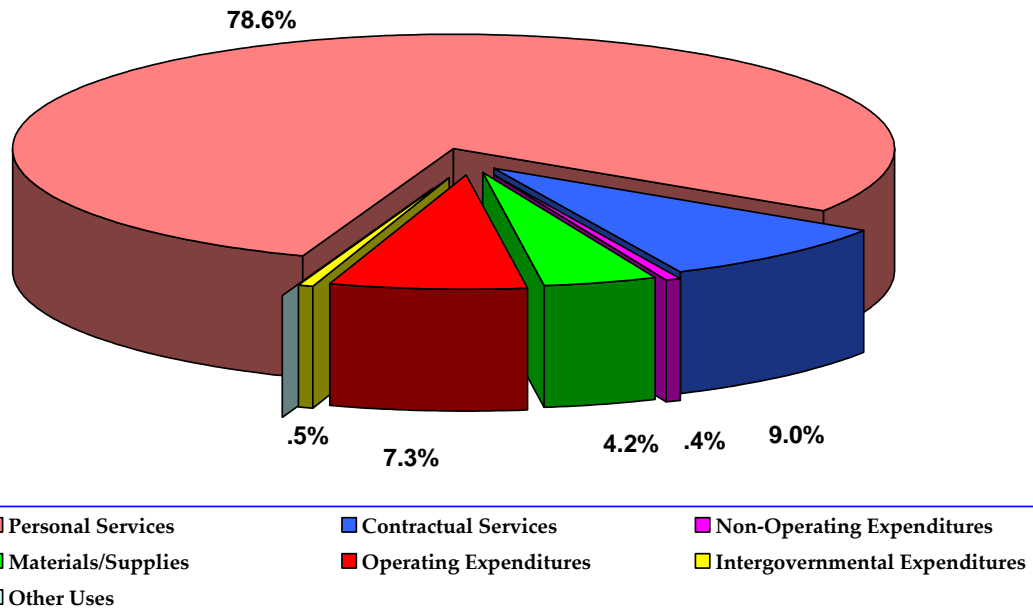


General Fund Appropriations Summary by Character

Character	Actual	Estimated	Difference	Adopted
	FY08	Actual FY09		
PERSONAL SERVICES	\$240,497,776	\$238,619,285	-0.78%	\$245,388,489
CONTRACTUAL SERVICES	\$28,143,490	\$27,153,344	-3.52%	\$28,218,039
MATERIALS AND SUPPLIES	\$12,218,408	\$11,138,958	-8.83%	\$13,014,972
OPERATING EXPENDITURES	\$21,184,741	\$17,941,050	-15.31%	\$22,797,525
NON - OPERATING EXPENSES	\$1,772,116	\$1,997,618	12.73%	\$1,325,697
INTERGOVERNMENTAL EXP	\$958,370	\$1,832,968	91.26%	\$1,472,597
OTHER USES	\$5,231,680	\$2,500	-99.95%	\$37,400
CAPITAL OUTLAY	\$940,278	\$1,415,198	50.51%	\$0
Grand Total	\$310,946,859	300,100,921	-3.49%	\$312,254,719

Variance in Actual FY08 to Estimated Actual FY09:

Personal Services: Implementation of a hiring freeze due to economic decline; reduced overtime costs public safety departments. **Contractual Services:** Reduction in tax collection and appraisal costs, reduced grounds keeping, public access and equipment maintenance costs. **Materials and Supplies:** Decreased fuel costs. **Operating Expenditures:** Decreased prisoner custody costs. **Non-Operating Expenditures:** Increased legal settlements/damages paid. **Intergovernmental Expenditures:** Increased grant match requirements. **Other Uses:** Contribution to dissolved Health and Environmental Health District not required. **Capital Outlay:** Purchase of equipment is based on available funding and need.





City of El Paso Major Subfund Summaries Projected Uses for Fund Balance

General Fund

General Fund - The FY2010 budget does not include any use of fund balance. Approximately \$20,240,348 in unreserved general fund balance will serve as a reserve for contingent circumstances or authorized one-time procurements in addition to an adjustment for Health Department revenues, which is now accounted for in the general fund.

Special Revenue Funds

Convention and Performing Arts - This subfund was established to account for all revenues and expenditures of the El Paso Convention and Performing Arts Center and allow the tracking of Hotel/Motel tax collection and use. Fund balances will be used for marketing, advertisement, capital improvements, and promotion of the arts through the Department of Museums and Cultural Affairs.

Public Health Grants - This subfund accounts for Grants from the Texas Department of Health and other federal agencies for programs such as immunizations, dental, WIC, and AIDS prevention programs. Fund Balances are spent within the time requirements of the grant.

Community Development Block Grant - This subfund accounts for the Community Development Block Grant awarded by the federal government for housing and social services. Fund balances are spent within the time requirement of the grant.

Proprietary Funds

Airport Operating - This subfund was established to account for operations at the El Paso International Airport. Fund balances are used to fund capital purchases and pay debt service.

Public Transit-Sun Metro General Operations - This fund was established to account for the public transit operations of the City. The estimated fund balance does not include year-end adjustments for capital contributions and FY2009 estimated does not reflect depreciation expense or any year end balance sheet adjustments.

Environmental Services - This subfund was established to account for environmental related programs and operation of the Solid Waste Management division. Negative fund balance due to long term obligation (i.e. landfill closures and bonds payable).

International Bridges - This subfund was established to account for the operation of the Stanton, Santa Fe, and Zaragoza International Bridges. The fund balance is retained for contingencies as mandated by Highway Administration lending guidelines. In FY2009 a capital fund was created for the rehabilitation and maintenance of the bridges.



Internal Services Funds

General Services - This subfund formerly Fleet Services, was created to account for the operation of the City motor pool, city vehicle maintenance and repairs, and the dispensing of fuel. Effective September 1, 2007 copy and postage activities were added, inclusive of any fund balance remaining in the former General Services/Quick Copy fund.

Self-Insurance Restricted Funds - This subfund includes the Health, Worker's Compensation, and Unemployment funds. Due to the increasing cost of health care, measures to correct the negative fund balance have taken longer than projected.

Debt Service Funds

Debt Service - This subfund was established to account for the repayment of several different debt instruments. They include Certificates of Obligation, General Obligations, and Contractual Obligations. Fund balances are used to pay principal and interest on bonds issued for infrastructure and new facilities.





CITY OF EL PASO, TEXAS
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended August 31, 2009 (CLOSE 10/09)

	General	Community Development Block Grants	Debt Service	Capital Projects	Non Major Governmental Funds	Total Governmental Funds
REVENUES						
Property Taxes	\$ 122,963,527	-	57,579,047	-	261,177	180,803,751
Penalties and Interest-Delinquent taxes	1,094,212	-	478,393	-	-	1,572,605
Sales Taxes	65,673,575	-	-	2,847,574	5,756,090	74,277,239
Franchise Fees	43,042,117	-	-	-	739,907	43,782,024
Charges for Services	20,101,515	2,712,868	1,123,137	181,886	3,744,151	27,863,557
Fines and Forfeits	13,447,353	-	-	-	2,047,669	15,495,022
Licenses and Permits	11,136,863	-	-	-	7,275	11,144,138
Intergovernmental Revenues	970,518	13,284,954	-	1,167,076	28,733,730	44,156,278
County Participation	1,927,829	-	-	-	-	1,927,829
Interest	763,022	269,080	325,926	117,423	47,330	1,522,781
Rents and Other	1,165,945	4,402	-	-	2,466,946	3,637,293
Net Increase in the Fair Value of Investments	109,855	13,602	12,742	23,022	565	159,786
Total revenues	<u>282,396,331</u>	<u>16,284,906</u>	<u>59,519,245</u>	<u>4,336,981</u>	<u>43,804,840</u>	<u>406,342,303</u>
EXPENDITURES						
Current:						
General Government	31,484,564	223,805	-	-	2,239,309	33,947,678
Public Safety	293,728,957	-	-	-	10,646,384	304,375,341
Public Works	23,019,775	-	-	-	2,484	23,022,259
Facilities Maintenance	15,852,711	-	-	-	-	15,852,711
Public Health	7,947,015	-	-	-	10,993,936	18,940,951
Parks Department	18,392,102	274,026	-	-	141,138	18,807,266
Library	7,895,011	-	-	-	551,518	8,446,529
Non Departmental	4,030,705	-	-	-	-	4,030,705
Culture and Recreation	5,686,570	-	-	-	7,373,053	13,059,623
Economic Development	1,654,182	8,877	-	-	689,456	2,352,515
Solid Waste	-	88,351	-	-	6	88,357
Community and Human Development	529,753	11,322,224	-	-	990,716	12,842,693
Debt Service:	-	-	-	-	-	0
Principal	-	-	31,052,869	-	-	31,052,869
Interest Expense	-	-	34,187,774	-	-	34,187,774
Payment to Refunding Bond Escrow Agent	-	-	448,428	-	-	448,428
Fiscal Fees	987,133	-	197,067	1,539,063	-	2,723,263
Capital Outlay	1,410,117	4,367,623	-	73,425,292	9,537,310	88,740,342
Total expenditures	<u>412,618,595</u>	<u>16,284,906</u>	<u>65,886,138</u>	<u>74,964,355</u>	<u>43,165,310</u>	<u>612,919,304</u>
Excess (Deficiency) of revenues over expenditures	\$ (130,222,264)	-	(6,366,893)	(70,627,374)	639,530	(206,577,001)
OTHER FINANCING SOURCES (USES)						
Transfers In	19,886,835	-	4,587,091	319,836	11,376	24,805,138
Transfers Out	(330,862)	-	-	(4,587,091)	(447,899)	(5,365,852)
Face Amount of Bonds Issued	110,987,133	-	1,809,999	56,362,870	-	169,160,002
Face Amount of Refunding Bonds Issued	-	-	16,020,000	-	-	16,020,000
Premium on Issuance of Bonds	-	-	1,467,467	2,325,929	-	3,793,396
Payment to Refunding Bond Escrow Agent	-	-	(17,292,108)	-	-	(17,292,108)
Proceeds from Sale of Capital Assets	-	-	-	599,534	(2,100)	597,434
Loan Proceeds	-	-	-	9,084,824	-	9,084,824
Total other financing sources (uses)	<u>130,543,106</u>	<u>-</u>	<u>6,592,449</u>	<u>64,105,902</u>	<u>(438,623)</u>	<u>200,802,834</u>
Net change in fund balances	320,842	-	225,556	(6,521,472)	200,907	(5,774,167)
Fund balances - beginning of year	38,114,437	-	5,479,739	8,910,475	18,244,091	70,748,742
Fund balances - end of year	\$ 38,435,279	\$ -	5,705,295	2,389,003	18,444,998	64,974,575



General Fund

	<i>Actual</i> <i>FY 2008</i>	<i>Estimated</i> <i>Actual</i> <i>FY 2009</i>	<i>Adopted</i> <i>FY 2010</i>
<i>Beginning Fund Balance</i>	<u>\$30,163,310</u>	<u>\$19,098,542</u>	<u>\$20,240,348</u>
<i>Revenues</i>			
Taxes	\$190,974,555	\$189,827,892	\$198,289,408
Franchises	\$40,140,385	\$42,785,056	\$43,088,342
Service Revenues	\$8,434,616	\$10,424,975	\$10,257,953
Operating Revenues	\$25,384,531	\$28,296,209	\$28,173,143
Non-Operating Revenues	\$4,304,340	\$4,337,539	\$5,750,840
Intergovernmental Revenue	\$2,371,070	\$3,381,131	\$3,344,125
Transfers In	\$28,272,594	\$22,189,925	\$23,350,908
<i>Total</i>	<u>\$299,882,091</u>	<u>\$301,242,727</u>	<u>\$312,254,719</u>
<i>Appropriations/Expenditures</i>			
Personal Services	\$240,497,776	\$238,619,285	\$245,388,489
Contractual Services	\$28,143,490	\$27,153,344	\$28,218,039
Materials and Supplies	\$12,218,408	\$11,138,958	\$13,014,972
Operating Expenditures	\$21,184,741	\$17,941,050	\$22,797,525
Non-Operating Expenditures	\$1,772,116	\$1,997,618	\$1,325,697
Intergovernmental Expenditures	\$958,370	\$1,832,968	\$1,472,597
Other Uses	\$5,231,680	\$2,500	\$37,400
Capital Outlay	\$940,278	\$1,415,198	\$0
<i>Total</i>	<u>\$310,946,859</u>	<u>\$300,100,921</u>	<u>\$312,254,719</u>
<i>Revenues & Financing Sources</i>			
<i>Over (Under) Expenditures</i>	<u>(\$11,064,768)</u>	<u>\$1,141,806</u>	<u>\$0</u>
<i>Ending Fund Balance</i>	<u>\$19,098,542</u>	<u>\$20,240,348</u>	<u>\$20,240,348</u>

Note: The fund balance excludes funds set aside for claims, inventory, and \$16,000,000 cash reserve that is mandated by the City Charter to be maintained as a separate accounting entity and is to be used for catastrophic emergencies and must be re-paid within the same fund year.

Note: Figures for estimated actuals were compiled as of 10/01/09 and do not include any year-end adjustments required for CAFR Preparation. FY2008 actuals exclude transfer of Health Department revenues as part of department move to General Fund on January 1, 2008.



Convention & Performing Arts

	<i>Actual</i> <i>FY 2008</i>	<i>Estimated</i> <i>Actual</i> <i>FY 2009</i>	<i>Adopted</i> <i>FY 2010</i>
<i>Beginning Fund Balance</i>	<u>\$6,630,589</u>	<u>\$7,945,426</u>	<u>\$8,666,250</u>
<i>Revenue</i>			
Hotel Occupancy Tax	\$8,476,696	\$7,963,975	\$8,585,304
Hotel/Motel Tax Penalty	\$5,575	\$9,071	\$0
Parking Fee Revenue	\$0	\$0	\$658,000
Sales to the Public	\$0	\$0	\$2,414,000
Facility Rentals Revenue	\$0	\$2,000	\$728,000
County Participation	(\$225,000)	\$0	\$0
<i>Total</i>	<u>\$8,257,271</u>	<u>\$7,975,046</u>	<u>\$12,385,304</u>
<i>Appropriations/Expenditures by Character</i>			
Personal Services	\$331,345	\$385,140	\$485,041
Contractual Services	\$3,461,391	\$3,805,003	\$7,684,974
Materials and Supplies	\$54,596	\$94,235	\$14,300
Operating Expenditures	\$806,846	\$832,227	\$870,500
Non-Operating Expenditures	\$256,760	\$301,282	\$261,309
Intergovernmental Expenditures	\$0	\$0	\$0
Other Uses	\$1,572,434	\$1,450,665	\$3,066,180
Capital Outlay	\$459,062	\$385,670	\$3,000
<i>Total</i>	<u>\$6,942,434</u>	<u>\$7,254,222</u>	<u>\$12,385,304</u>
<i>Revenues & Financing Sources</i>			
<i>Over (Under) Expenditures</i>	<u>\$1,314,837</u>	<u>\$720,824</u>	<u>\$0</u>
<i>Ending Fund Balance</i>	<u><u>\$7,945,426</u></u>	<u><u>\$8,666,250</u></u>	<u><u>\$8,666,250</u></u>

Note: Increase to fund balance is due to increased collection of Hotel Occupancy Taxes. Balance to be designated for necessary capital improvements.



Public Health Grants

	<i>Actual</i> <i>FY 2008</i>	<i>Estimated</i> <i>Actual</i> <i>FY 2009</i>	<i>Adopted</i> <i>FY 2010</i>
Revenue			
Primary Care TB Clinic	\$0	\$15,231	\$12,000
Routine Immunizations	\$0	\$94,364	\$20,000
Federal Grant Proceeds	\$228,199	\$0	\$0
State Grant Proceeds	\$9,065,303	\$8,390,793	\$10,257,495
Local Grant Proceeds	\$0	\$38,257	\$0
City Match of Grant	\$917,129	\$463,238	\$554,520
Program Income	\$466,764	\$477,537	\$616,624
Interfund Transfers	\$0	\$0	\$0
Proceeds - Sale of Used Equipment	\$2,100	\$0	\$0
Total	\$10,679,495	\$9,479,420	\$11,460,639

Appropriations/Expenditures by Character

Personal Services	\$7,092,874	\$7,170,131	\$9,220,492
Contractual Services	\$1,099,832	\$668,608	\$960,277
Materials and Supplies	\$507,155	\$413,796	\$371,985
Operating Expenditures	\$720,527	\$1,066,731	\$893,919
Non-Operating Expenditures	\$0	\$0	\$0
Intergovernmental Expenditures	\$0	\$0	\$0
Other Uses	\$0	\$0	\$0
Capital Outlay	\$75,056	\$5,966	\$13,966
Total	\$9,495,444	\$9,325,232	\$11,460,639

Note: Drawdown of funds for federal grants for fiscal year 2008 pending completion.



Community Development Block Grant

	<i>Actual</i> <i>FY 2008</i>	<i>Estimated</i> <i>Actual</i> <i>FY 2009</i>	<i>Adopted</i> <i>FY 2010</i>
Revenue			
Federal Grant Proceeds	\$1,838,282	\$1,636,698	\$1,908,944
City Match of Grant Proceeds	\$0	\$122,347	\$121,202
Total	\$1,838,282	\$1,759,045	\$2,030,146
Appropriations/Expenditures by Character			
Personal Services	\$1,503,983	\$1,490,226	\$1,552,432
Contractual Services	\$65,505	\$52,341	\$76,350
Materials and Supplies	\$15,709	\$25,492	\$36,089
Operating Expenditures	\$316,824	\$359,326	\$365,275
Non-Operating Expenditures	\$0	\$0	\$0
Intergovernmental Expenditures	\$0	\$0	\$0
Other Uses	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Total	\$1,902,021	\$1,927,385	\$2,030,146

Note: This grant is a reimbursable grant, therefore revenues do not coincide with expenditures.



Airport Operating

	<i>Actual</i> <i>FY 2008</i>	<i>Estimated</i> <i>Actual</i> <i>FY 2009</i>	<i>Adopted</i> <i>FY 2010</i>
<i>Beginning Fund Balance</i>	<u>\$67,712,714</u>	<u>\$59,951,247</u>	<u>\$127,188,723</u>
<i>Revenue</i>			
Franchises	\$118,118	\$117,502	\$117,700
Service Revenue	\$35,073,937	\$33,490,279	\$34,126,079
Operating Revenue	\$212,455	\$259,985	\$242,900
Non-Operating Revenue	\$781,820	\$476,769	\$770,000
Transfers In	\$20,993	\$73,500,000	\$0
<i>Total</i>	<u><u>\$36,207,323</u></u>	<u><u>\$107,844,535</u></u>	<u><u>\$35,256,679</u></u>
<i>Appropriations/Expenditures by Character</i>			
Personal Services	\$16,006,833	\$14,358,652	\$15,911,200
Contractual Services	\$5,767,655	\$5,702,780	\$5,944,934
Materials and Supplies	\$1,934,227	\$1,886,316	\$2,002,100
Operating Expenditures	\$18,245,428	\$18,327,181	\$5,308,189
Non-Operating Expenditures	\$1,951,248	\$332,130	\$423,000
Intergovernmental Expenditures	\$0	\$0	\$0
Other Uses	\$63,399	\$0	\$5,667,256
Capital Outlay	\$0	\$0	\$0
<i>Total</i>	<u><u>\$43,968,790</u></u>	<u><u>\$40,607,059</u></u>	<u><u>\$35,256,679</u></u>
<i>Revenues & Financing Sources</i>			
<i>Over (Under) Expenditures</i>	<u>(\$7,761,467)</u>	<u>\$67,237,476</u>	<u>\$0</u>
<i>Ending Fund Balance</i>	<u><u>\$59,951,247</u></u>	<u><u>\$127,188,723</u></u>	<u><u>\$127,188,723</u></u>

*Transfers in 2009 include cash transfers from capital projects



Public Transit - Sun Metro General Operations

	<i>Actual</i> <i>FY 2008</i>	<i>Estimated</i> <i>Actual</i> <i>FY 2009</i>	<i>Adopted</i> <i>FY 2010</i>
Beginning Fund Balance	<u>\$11,050,592</u>	<u>\$10,399,687</u>	<u>\$13,542,114</u>
Revenue			
Sales Tax	\$31,579,666	\$28,867,879	\$34,863,219
Other Franchise Fees	\$23,014	\$45,278	\$64,063
Fare Box	\$6,176,688	\$6,969,142	\$7,414,220
Ticket Sales	\$443,396	\$723,359	\$1,362,481
Trolley Token Sales	\$78,388	\$121,149	\$122,626
Lift Bus	\$176,116	\$236,500	\$211,684
Senior Citizen Bus Pass	\$200,554	\$223,167	\$229,140
Lift Bus Revenue	\$206,445	\$263,219	\$255,816
Non-Transportation Revenue	\$77,027	\$44,868	\$50,877
Union Depot Rental	\$29,880	\$32,205	\$42,174
MT Advertising Revenue	\$213,202	\$0	\$50,000
Reimbursed Damages	\$84,188	\$1,604	\$1,962
Warranty Claims	\$3,841	\$833	\$14,000
Other Revenues	(\$63)	(\$1,368)	\$0
FTA Subsidy	\$11,688,463	\$10,557,779	\$11,329,905
Fare Box County Service	\$161,581	\$44,764	\$3,000
Fare Box City of Sunland Park	\$228,318	\$49,044	\$133,949
Parking Fee Revenue	\$264,938	(\$100,741)	\$3,850
Investment Interest Revenue	\$282,699	\$0	\$0
Reimbursed Expenditures	(\$945)	\$537	\$2,813,171
Federal Grant Proceeds	\$0	(\$357,578)	\$0
Program Income	\$0	\$11,340	\$24,995
Proceeds from Sales of Used Equip.	\$60,099	\$13,171	\$0
Proceeds from the Sale of Land	\$90,065	\$0	\$0
Total	<u>\$52,067,560</u>	<u>\$47,746,151</u>	<u>\$58,991,132</u>
Appropriations/Expenditures by Character			
Personal Services	\$30,454,519	\$30,603,351	\$31,810,840
Contractual Services	\$3,178,471	\$3,724,420	\$4,605,306
Materials and Supplies	\$7,052,864	\$4,744,221	\$11,544,273
Operating Expenditures	\$11,162,149	\$4,606,259	\$4,856,294
Non-Operating Expenditures	\$587,402	\$558,114	\$985,274
Intergovernmental Expenditures	\$0	\$0	\$1,943,128
Other Uses	\$0	\$0	\$0
Capital Outlay	\$283,060	\$367,359	\$3,246,017
Total	<u>\$52,718,465</u>	<u>\$44,603,724</u>	<u>\$58,991,132</u>
Revenues & Financing Sources			
Over (Under) Expenditures	<u>(\$650,905)</u>	<u>\$3,142,427</u>	<u>\$0</u>
Ending Fund Balance	<u><u>\$10,399,687</u></u>	<u><u>\$13,542,114</u></u>	<u><u>\$13,542,114</u></u>

Note: FY 2009 Fund balance does not include all year end adjustments for capital contributions. FY2008 actuals reflect depreciation expense. FY2009 Estimated Actuals do not reflect department expense or any year end balance sheet adjustments.



Environmental Services/Solid Waste

	<i>Actual</i> <i>FY 2008</i>	<i>Estimated</i> <i>Actual</i> <i>FY 2009</i>	<i>Adopted</i> <i>FY 2010</i>
<i>Beginning Fund Balance</i>	(\$1,844,024)	(\$3,062,226)	(\$1,687,815)
<i>Revenues</i>			
Garbage Collections Billings	\$30,549,444	\$31,118,813	\$24,328,320
Landfill Fees	\$3,839,166	\$3,781,496	\$3,863,000
Recycling Revenues	\$1,012,677	\$140,736	\$300,000
Special Waste Removal Fees	\$231,603	\$118,263	\$116,700
Weed Removal Charges	\$174,390	\$230,393	\$241,000
Downtown Area Service Fee	\$0	\$4	\$180,000
Other Permits And Licenses	\$0	\$39,335	\$42,000
Refuse Collection Permits	\$49,159	\$47,894	\$47,200
Penalties/Late Fees	\$0	(\$75)	\$0
Professional/Occup. License	\$0	\$14,820	\$0
Indirect Cost Recovery	\$10,514	\$0	\$0
Environmental Fees	\$5,570,896	\$5,605,278	\$5,670,000
Investment Interest Revenue	\$520,261	\$226,091	\$300,000
Gains On Disp-Enterp Fix Asset	(\$99,314)	\$4,635	\$0
Misc. Non-Operating Revenue	\$17,222	\$2,209	\$0
Interest Revenue	\$118,476	\$38,043	\$24,000
Reimbursed Expenditures	\$368,105	\$211,728	\$240,000
Interlocal Agreements - Health	\$0	\$191,647	\$180,000
Fund Balance Transfers (Sources)	\$0	\$0	\$3,022,939
Proceeds-Sale Of Used Equip	\$0	\$1,546	\$0
Insurance Recovery	\$0	\$6,483	\$0
<i>Total</i>	<u>\$42,362,599</u>	<u>\$41,779,339</u>	<u>\$38,555,159</u>
<i>Appropriations/Expenditures</i>			
Personal Services	\$11,531,528	\$11,673,712	\$12,198,788
Contractual Services	\$6,381,996	\$5,576,771	\$6,811,719
Materials and Supplies	\$3,800,687	\$2,366,727	\$3,056,176
Operating Expenditures	\$13,565,142	\$12,441,639	\$10,006,754
Non-Operating Expenditures	\$2,755,558	\$2,665,372	\$2,594,099
Intergovernmental Expenditures	\$289,723	\$257,534	\$325,492
Other Uses	\$0	\$0	\$3,562,131
Capital Outlay	\$5,256,167	\$5,423,173	\$0
<i>Total</i>	<u>\$43,580,801</u>	<u>\$40,404,928</u>	<u>\$38,555,159</u>
<i>Revenues & Financing Sources</i>			
<i>Over (Under) Expenditures</i>	<u>(\$1,218,202)</u>	<u>\$1,374,411</u>	<u>\$0</u>
<i>Ending Fund Balance</i>	<u><u>(\$3,062,226)</u></u>	<u><u>(\$1,687,815)</u></u>	<u><u>(\$1,687,815)</u></u>

Note: Deficit in fund reflects reporting of long-term obligations such as cell closures and long-term debt payments.



International Bridges

	<i>Actual</i> FY 2008	<i>Estimated</i> Actual FY 2009	<i>Adopted</i> FY 2010
Beginning Fund Balance	\$648,750	\$1,543,460	\$1,937,567
Operations			
Revenue			
Other Franchise Fees	\$0	\$29,600	\$0
Passenger Vehicle Crossings	\$16,677,380	\$14,548,432	\$9,149,225
Commercial Crossings	\$0	\$0	\$4,396,609
Pedestrian Crossings	\$0	\$0	\$3,088,619
Ground Rentals	\$0	\$0	\$62,122
Routine Immunizations	\$0	\$10	\$0
Property Lease Revenue	\$351,254	\$29,271	\$351,250
Interfund Transfers (Source)	\$0	\$0	\$212,122
Fund Balance Transfers (Source)	\$0	\$0	\$0
Total	\$17,028,634	\$14,607,313	\$17,259,947
Appropriations/Expenditures by Character			
Personal Services	\$1,924,077	\$2,072,178	\$2,092,986
Contractual Services	\$942,101	\$1,084,192	\$1,227,774
Materials and Supplies	\$135,029	\$180,036	\$180,600
Operating Expenditures	\$72,418	\$80,098	\$102,500
Non-Operating Expenditures	\$2,530	\$520,034	\$6,000
Intergovernmental Expenditures	\$0	\$0	\$0
Other Uses	\$12,372,695	\$9,545,315	\$13,650,087
Capital Outlay	\$57,333	\$0	\$0
Total	\$15,506,183	\$13,481,853	\$17,259,947
Debt Service			
Revenue			
Interfund Transfers (Sources)	\$0	\$0	\$1,975,250
Intrafund Transfers (Sources)	\$0	\$0	\$0
Total	\$0	\$0	\$1,975,250
Appropriations/Expenditures by Character			
Personal Services	\$0	\$0	\$0
Contractual Services	\$0	\$0	\$0
Materials and Supplies	\$0	\$0	\$0
Operating Expenditures	\$577,782	\$565,103	\$0
Non-Operating Expenditures	\$49,959	\$166,250	\$1,975,250
Intergovernmental Expenditures	\$0	\$0	\$0
Other Uses	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Total	\$627,741	\$731,353	\$1,975,250
Revenues & Financing Sources			
Over (Under) Expenditures	\$894,710	\$394,107	\$0
Ending Fund Balance	\$1,543,460	\$1,937,567	\$1,937,567

Note: Highway Administration guidelines require that \$75,000 be set aside for contingencies and \$249,375 for principal payments on its outstanding notes. An adjustment which is still pending is made to transfer any excess revenue to the general fund, plus debt service entries are also pending.



Internal Services

	<i>Actual</i> <i>FY 2008</i>	<i>Estimated</i> <i>Actual</i> <i>FY 2009</i>	<i>Adopted</i> <i>FY 2010</i>
<i>Beginning Fund Balance</i>	<u>\$145,162</u>	<u>\$275,402</u>	<u>\$404,268</u>
<i>Revenue</i>			
Motor Pool Usage Fee	\$43,567	\$55,908	\$36,022
Equipment Maintenance Charges	\$8,334,954	\$7,276,609	\$7,905,409
Fuel and Lubricant Charges	\$9,233,071	\$5,874,551	\$8,941,283
Misc. Charges-Sales to Depts.	\$740,794	\$665,583	\$860,000
Reimbursed Expenditures	\$5,371	\$7,806	\$7,464
Taxi Inspection Fees	\$22,651	\$24,258	\$23,062
Vehicle for Hire Inspection Fees	\$3,805	\$2,417	\$3,892
<i>Total</i>	<u>\$18,384,213</u>	<u>\$13,907,132</u>	<u>\$17,777,132</u>
<i>Appropriations/Expenditures by Character</i>			
Personal Services	\$3,167,351	\$3,223,980	\$3,725,640
Contractual Services	\$678,897	\$694,010	\$843,910
Materials and Supplies	\$14,301,067	\$9,759,904	\$13,102,805
Operating Expenditures	\$106,468	\$91,467	\$97,777
Non-Operating Expenditures	\$0	\$0	\$0
Intergovernmental Expenditures	\$0	\$0	\$0
Other Uses	\$0	\$0	\$0
Capital Outlay	\$190	\$8,905	\$7,000
<i>Total</i>	<u>\$18,253,973</u>	<u>\$13,778,266</u>	<u>\$17,777,132</u>
<i>Revenues & Financing Sources</i>			
<i>Over (Under) Expenditures</i>	<u>\$130,240</u>	<u>\$128,866</u>	<u>\$0</u>
<i>Ending Fund Balance</i>	<u>\$275,402</u>	<u>\$404,268</u> *	<u>\$404,268</u>

* Combined Mail Room and Print Shop funds with Fleet Svcs, thereby increasing fund balance.



Self-Insurance Restricted Funds

	<i>Actual</i> <i>FY 2008</i>	<i>Estimated</i> <i>Actual</i> <i>FY 2009</i>	<i>Adopted</i> <i>FY 2010</i>
<i>Beginning Fund Balance</i>	<u>\$4,778,345</u>	<u>\$12,859,469</u>	<u>\$17,388,380</u>
<i>Revenue</i>			
Operating Revenues	\$46,080,167	\$47,154,235	\$45,363,808
Non-Operating Revenues	\$606,672	\$396,700	\$15,000
Transfers In	<u>\$3,133,597</u>	<u>\$2,248,038</u>	<u>\$3,267,073</u>
<i>Total</i>	<u>\$49,820,436</u>	<u>\$49,798,973</u>	<u>\$48,645,881</u>
<i>Appropriations/Expenditures by Department</i>			
Health Insurance Administration	\$496,949	\$499,140	\$576,198
Unemployment Insurance	\$234,717	\$467,741	\$490,255
Health Insurance & Benefits	\$32,439,470	\$36,355,100	\$40,297,057
Worker's Compensation	<u>\$8,568,176</u>	<u>\$7,948,081</u>	<u>\$7,282,371</u>
Total	<u>\$41,739,312</u>	<u>\$45,270,062</u>	<u>\$48,645,881</u>
<i>Revenues & Financing Sources</i>			
<i>Over (Under) Expenditures</i>	<u>\$8,081,124</u>	<u>\$4,528,911</u>	<u>\$0</u>
<i>Ending Fund Balance</i>	<u>\$12,859,469</u>	<u>\$17,388,380</u>	<u>\$17,388,380</u>

Note: Health claims increased by almost \$4 million, due to increase in usage and medical inflation. However, fund balance above does not include long term liabilities.



Debt Service

	<i>Actual</i> <i>FY 2008</i>	<i>Estimated</i> <i>Actual</i> <i>FY 2009</i>	<i>Adopted</i> <i>FY 2010</i>
Beginning Fund Balance	<u>\$4,264,503</u>	<u>\$5,479,739</u>	<u>\$5,923,859</u>
Revenue			
Property Taxes	\$56,744,336	\$57,579,047	\$62,429,401
Penalties Prop. Tax Collection	\$521,919	\$478,393	\$0
Investment Interest Revenue	\$817,523	\$338,668	\$0
Interfund Transfers (Sources)	\$1,983,994	\$4,587,091	\$0
Transfers from Fund Balance	\$0	\$0	\$2,078,001
Original Issues Bond Proceeds	\$0	\$1,809,999	\$0
Refundings Bond Proceeds	\$0	\$16,020,000	\$0
Premium On Bonds Sold	\$0	\$1,467,467	\$0
Transfer from SWM	\$0	\$0	\$1,785,502
Transfer from Sun Metro	\$0	\$0	\$194,880
Transfer from Civic Center	\$1,572,434	\$0	\$2,275,638
Total	<u>\$61,640,206</u>	<u>\$82,280,665</u>	<u>\$68,763,422</u>
Appropriations/Expenditures by Program			
Certificates of Obligation			
1998A Issue	\$449,780	\$0	\$0
1998 Issue	\$899,560	\$0	\$0
1998B Issue	\$1,024,582	\$0	\$0
2001 Proposed Issue	\$911,611	\$903,711	\$896,563
2002 Proposed Issue	\$1,848,773	\$1,770,223	\$1,768,138
2003 Proposed Issue	\$3,802,550	\$2,862,400	\$2,702,700
FY2006 CO Issue	\$4,052,313	\$4,050,302	\$4,057,750
FY2007 CO Issue	\$2,017,313	\$2,295,656	\$1,538,956
FY2009 CO Issue	\$0	\$1,389,428	\$3,488,113
Sub-Total	<u>\$15,006,482</u>	<u>\$13,271,720</u>	<u>\$14,452,220</u>
General Obligation Bonds			
1995B Issue	\$375	\$0	\$0
1998 Issue	\$481,160	\$0	\$0
1998A Issue	\$303,822	\$0	\$0
1999 Refunding Bonds	\$3,767,267	\$3,432,835	\$0
2000 Improvement & Refunding	\$1,612,455	\$1,581,192	\$4,338,419
2001 Proposed GO's	\$4,372,401	\$3,231,744	\$4,505,875
2002 Proposed GO's	\$6,532,000	\$6,329,575	\$6,225,275
2004 Refunding Issue	\$6,767,650	\$5,913,350	\$5,055,550
2005 Refunding Issue	\$12,841,210	\$15,297,467	\$15,947,181
2007 Pension Obligation Bonds	\$6,462,262	\$7,771,981	\$5,933,796
2009 Pension Obligation Bonds	\$0	\$557,867	\$4,019,645
2007 Proposed GO's	\$2,277,886	\$2,822,825	\$1,728,125
2008 Proposed GO's	\$0	\$3,690,094	\$3,641,825
2009 GO Refunding Bonds	\$0	\$17,935,895	\$0
Estimated Issuances - Future Yr	\$0	\$0	\$2,915,511
Sub-Total	<u>\$45,418,488</u>	<u>\$68,564,825</u>	<u>\$54,311,202</u>
Total Expenditures	<u>\$60,424,970</u>	<u>\$81,836,545</u>	<u>\$68,763,422</u>
Revenues & Financing Sources			
Over (Under) Expenditures	<u>\$1,215,236</u>	<u>\$444,120</u>	<u>\$0</u>
Ending Fund Balance	<u>\$5,479,739</u>	<u>\$5,923,859</u>	<u>\$5,923,859</u>



Appropriations Summary Primary Fund by Subfund

<i>Primary Fund/Subfund</i>	<i>Actual FY08</i>	<i>Estimated Actual FY09</i>	<i>Adopted FY10</i>
<u>AIR International Airport</u>			
601 Airport Cost Centers	\$43,968,790	\$40,607,059	\$35,256,679
602 Debt Service	\$504,450	\$474,450	\$1,474,663
604 Capital Projects	\$0	\$83,436,986	\$471,000
606 Passenger Facility Charges	\$1,895,567	\$301,520	\$4,018,180
607 Airport Restricted Funds	\$10,001,450	\$0	\$272,700
608 Non Capital Grants	\$493,606	\$25,141	\$513,434
<i>Total International Airport</i>	<u>\$56,863,863</u>	<u>\$124,845,156</u>	<u>\$42,006,656</u>
<u>BRG International Bridges</u>			
671 Zaragoza Bridge	\$627,741	\$731,353	\$1,975,250
672 Stanton Street	\$15,506,183	\$13,481,853	\$17,259,947
<i>Total International Bridges</i>	<u>\$16,133,924</u>	<u>\$14,213,206</u>	<u>\$19,235,197</u>
<u>BUS Mass Transit</u>			
645 General Operations	\$52,718,465	\$44,603,724	\$58,991,132
647 Non-Capital Grants	\$0	\$0	\$673,119
648 Inventory	\$80,358	\$698,242	\$0
<i>Total Mass Transit</i>	<u>\$52,798,823</u>	<u>\$45,301,966</u>	<u>\$59,664,251</u>
<u>Debt Service</u>			
300 Defeased Issues	\$60,424,970	\$81,836,545	\$68,763,422
<i>Total Debt Service</i>	<u>\$60,424,970</u>	<u>\$81,836,545</u>	<u>\$68,763,422</u>
<u>KOP Contractual Obligation Capital</u>			
481 Capital Obligation Int Funded	\$130,561	\$97,798	\$111,879
<i>Total Contractual Obligation Capital</i>	<u>\$130,561</u>	<u>\$97,798</u>	<u>\$111,879</u>
<u>CPAC Convention & Performing Arts Center</u>			
107 Convention & Perf Arts Center	\$4,884,382	\$5,348,728	\$9,319,124
<i>Total Convention & Performing Arts</i>	<u>\$4,884,382</u>	<u>\$5,348,728</u>	<u>\$9,319,124</u>



Appropriations Summary Primary Fund by Subfund

<i>Primary Fund/Subfund</i>	<i>Actual FY08</i>	<i>Estimated Actual FY09</i>	<i>Adopted FY10</i>
<u>EXT Expendable Trusts</u>			
803 Lipscomb Museum Acq Bequest 504086	\$24,270	\$27,895	\$37,500
805 Museum Trusts	\$58,080	\$346	\$57,841
810 Restricted Under Research	\$3,293,556	\$2,762,243	\$3,127,265
817 History Museum Mem Restricted	\$10,369	\$12,068	\$13,867
818 History Museum General Restricted	\$2,426	\$9,818	\$9,587
819 Archeology Museum Mem Restricted	\$1,657	\$3,836	\$5,727
820 Archeology Museum Gen Restricted	\$4,171	\$24,299	\$22,488
821 History Museum Donations	\$2	\$3,878	\$600
<i>Total Expendable Trusts</i>	<u>\$3,394,531</u>	<u>\$2,844,383</u>	<u>\$3,274,875</u>
<u>FFA Other Federal FIN Awards</u>			
205 Capital Projects	\$1,331,163	\$1,198,806	\$1,843,725
206 Social Services	\$711,118	\$614,748	\$788,804
207 Crime Prevention	\$0	\$0	\$118,012
208 Health Prevention and Maintenance	\$5,145,274	\$5,810,253	\$7,259,008
210 Environmental Services	\$416,428	\$0	\$0
<i>Total Other Federal FIN Awards</i>	<u>\$7,603,983</u>	<u>\$7,623,807</u>	<u>\$10,009,549</u>
<u>GEN General Fund</u>			
101 Government Operations	\$310,946,859	\$300,100,921	\$312,254,719
<i>Total General Fund</i>	<u>\$310,946,859</u>	<u>\$300,100,921</u>	<u>\$312,254,719</u>
<u>Department of Public Health</u>			
267 Health District	\$7,974,355	\$0	\$0
<i>Total City County Health</i>	<u>\$7,974,355</u>	<u>\$0</u>	<u>\$0</u>
<u>HUD HUD Grants</u>			
271 CDBG Capital Projects	\$2,899,900	\$2,496,848	\$5,012,670
272 CDBG Social Projects	\$1,307,876	\$1,501,602	\$1,547,441
274 Emergency Shelter Grants	\$371,460	\$374,599	\$374,460
275 Special Purpose Grants	\$0	\$0	\$164,529
278 Home Entitlement	\$419,846	\$453,092	\$3,988,482
281 Revolving Loan Funds	\$2,915,735	\$2,028,634	\$2,200,000
282 HUD Administration	\$1,902,021	\$1,927,385	\$2,030,146
<i>Total HUD Grants</i>	<u>\$9,816,838</u>	<u>\$8,782,160</u>	<u>\$15,317,728</u>



Appropriations Summary Primary Fund by Subfund

<i>Primary Fund/Subfund</i>	<i>Actual FY08</i>	<i>Estimated Actual FY09</i>	<i>Adopted FY10</i>
<u>IFP Internally Funded Capital Projects</u>			
503 City Wide Capital Projects	\$2,058,052	\$1,905,494	\$3,066,180
504 Capital Outlay	\$2,819,223	\$3,108,572	\$309,619
Total Internally Funded Capital Proj	\$4,877,275	\$5,014,066	\$3,375,799
<u>LPA Local/Private Awards</u>			
226 Social Services	\$25,315	\$238,686	\$284,990
Total Local/Private Awards	\$25,315	\$238,686	\$284,990
<u>NGA Non Grants Awards</u>			
238 Municipal Court Security	\$336,044	\$311,292	\$405,000
239 Municipal Court Technology Fund	\$388,238	\$412,915	\$540,000
244 Parks and Rec User Fees	\$3,138,609	\$0	\$0
245 Zoo Operations	\$1,148,325	\$929,894	\$2,613,883
248 Police Confiscated Funds	\$2,692,529	\$1,588,086	\$686,000
254 Library	\$37,977	\$32,044	\$58,202
256 Tom Lea Endowment	\$2,188	\$200,406	\$15,000
257 Restricted Funds	\$176,285	\$995,650	\$1,143,982
266 Other	\$667,421	\$742,416	\$413,978
268 Police Restricted	\$1,037,658	\$1,187,177	\$1,078,365
270 ARD Restricted	\$30,954	\$3,292	\$77,399
Total Non Grants Awards	\$9,656,228	\$6,403,172	\$7,031,809
<u>PFPP Privately Funded Capital Projects</u>			
521 HFC Funded	\$43,671	\$43,402	\$43,005
Total Privately Funded Capital Proj	\$43,671	\$43,402	\$43,005
<u>RVD Revenue Bond Debt</u>			
394 1998 Issue	\$88,294	\$369,035	\$0
395 SIB Loan Payments	\$204,649	\$892,152	\$0
396 Plaza Theater Sinking Fund	\$1,346,343	\$1,341,518	\$1,348,705
Total Revenue Bond Debt	\$1,639,286	\$2,602,705	\$1,348,705



Appropriations Summary Primary Fund by Subfund

<i>Primary Fund/Subfund</i>	<i>Actual FY08</i>	<i>Estimated Actual FY09</i>	<i>Adopted FY10</i>
<u>SFA State Financial Awards</u>			
217 Crime Prevention	\$2,065,053	\$1,537,470	\$1,608,796
218 Health Prevention and Maintenance	\$3,933,742	\$3,514,979	\$4,201,631
219 Literacy/Library Services	\$567,521	\$581,449	\$699,366
221 Emergency Management	\$277,021	\$255,479	\$320,990
<i>Total State Financial Awards</i>	<u>\$6,843,337</u>	<u>\$5,889,377</u>	<u>\$6,830,783</u>
<u>SIF Self Insurance</u>			
721 Health Benefits	\$32,936,419	\$36,854,240	\$40,873,255
722 Workers Compensation	\$8,568,176	\$7,948,081	\$7,282,371
723 Unemployment Compensation	\$234,717	\$467,741	\$490,255
<i>Total Self Insurance</i>	<u>\$41,739,312</u>	<u>\$45,270,062</u>	<u>\$48,645,881</u>
<u>SSP Supply & Support</u>			
702 Equipment Maintenance	\$18,253,973	\$13,778,266	\$17,777,132
<i>Total Supply & Support</i>	<u>\$18,253,973</u>	<u>\$13,778,266</u>	<u>\$17,777,132</u>
<u>SWM Solid Waste Management</u>			
103 Solid Waste Management	\$43,580,801	\$40,404,928	\$38,555,159
110 Equipment	\$0	\$575,474	\$0
111 Environmental Svcs Programs	\$0	\$0	\$8,771,680
112 Air Quality Grants	\$695,940	\$1,096,632	\$1,280,064
<i>Total Solid Waste Management</i>	<u>\$44,276,741</u>	<u>\$42,077,034</u>	<u>\$48,606,903</u>
<i>Grand Total All Funds</i>	<u>\$658,328,227</u>	<u>\$712,311,440</u>	<u>\$673,902,407</u>

