

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



## **CITY OF EL PASO**

FOR FISCAL YEAR ENDED AUGUST 31, 2002

# CITY OF EL PASO, TEXAS

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended August 31, 2002

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# INTRODUCTORY SECTION



**RAYMOND C. CABALLERO**  
MAYOR



May 23, 2003

**CITY COUNCIL**

**JAN SUMRALL**  
DISTRICT NO. 1

**ROSE RODRIGUEZ**  
DISTRICT NO. 2

**LARRY M. MEDINA**  
DISTRICT NO. 3

**JOHN COOK**  
DISTRICT NO. 4

**DAN S. POWER**  
DISTRICT NO. 5

**PAUL JOSEPH ESCOBAR**  
DISTRICT NO. 6

**LUIS G. SARIÑANA**  
DISTRICT NO. 7

**ANTHONY COBOS**  
DISTRICT NO. 8

To the Citizens of the City of El Paso, Texas:

The Comptroller's Department hereby submits the Comprehensive Annual Financial Report of the City of El Paso (the City) for the fiscal year ended August 31, 2002. This report was prepared in accordance with Accounting Principles Generally Accepted in the United States of America (GAAP). GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors on page xvii.

This report is published to provide the City Council, City staff, our citizens, our bondholders, and other interested parties with detailed information concerning the financial condition and activities of the City government. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City's management.

To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is organized in a manner designed to present fairly the financial position and results of operations of the City, as measured by the financial activity of its various funds, on a government-wide and fund basis. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

**THE REPORT**

This Report is presented in three sections: Introductory, Financial, and Statistical. The Introductory Section includes this transmittal letter, a listing of City officials, and an organizational chart of the City.

The Financial Section includes MD&A, basic financial statements and combining and individual fund statements and schedules, as well as the independent auditors' report on the basic financial statements. The MD&A is a narrative introduction, overview, and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City of El Paso's MD&A can be found immediately following the report of the independent auditors.

The Statistical Section contains unaudited historical financial, current demographic, and other miscellaneous information usually presented on a multi-year basis. Included in this section is information on overlapping governments and comparisons to other Texas cities.



An annual independent audit is required by Sec. 7.21 of the City Charter. The accounting firm of KPMG LLP was retained by the City Council to conduct this year's audit. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent auditor concluded, based upon their audit, that there was a reasonable basis for rendering an unqualified opinion that the financial statements contained herein conform to GAAP requirements. The independent auditors' report is presented first in the Financial Section of this report.

Additionally, because the City receives Federal grants, it is required to undergo an annual audit in conformity with the provisions of Government Auditing Standards and U.S. Office of Management and Budget Circular A-133, *"Audits of States, Local Governments, and Non-Profit Organizations"*. Information related to this audit, including the schedules of expenditures of federal and state financial assistance, findings and questioned costs, and the independent auditors' report on compliance and on internal control over financial reporting will be published as a separate report to the Department of Housing and Urban Development (HUD), which acts as the City's cognizant agent for all Federal grant activities.

## CITY PROFILE

### Location

El Paso is located in far west Texas on the international boundary between the United States and the Republic of Mexico. Situated on the Rio Grande River, the City straddles the lowest altitude all-weather pass through the Rocky Mountains. It is approximately equidistant from the cities of Houston, Texas; Denver, Colorado; and Los Angeles, California. The population was determined to be 515,342 by the 2000 census. El Paso's sister city, Ciudad Juarez, Mexico, has a population in excess of 1,200,000. El Paso is the fourth largest city in Texas and the largest American city on the border with Mexico. The City's corporate limits encompass 247.4 square miles. The City of El Paso, Texas, incorporated in 1873, operates under a Home Rule Charter with a Mayor-Council form of government. The most recent City Charter was adopted on January 24, 1984. El Paso is governed by a Mayor and eight district representatives.

The City provides a full range of services to the general public. These services include police and fire protection; emergency medical and health services; sanitation services; public transportation; construction and maintenance of streets and infrastructure; recreational activities; and cultural events.

### Financial Reporting Entity

The financial statements presented in this report conform to the reporting requirements of the Governmental Accounting Standards Board (GASB), which establishes combined statements as the required reporting level for governmental entities that present financial statements in accordance with GAAP.

The basic criterion for determining whether another governmental organization should be included in a primary governmental unit's reporting entity for General Purpose Financial Statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization, or the existence of a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included as part of the reporting entity.

These financial statements present the City of El Paso (the primary government and its component units). The following blended component units, although legally separate from the City, are reported as part of the primary government:

## **Blended Component Units**

### **City Employees' Pension Fund**

The City contributes to the City Employees' Pension Fund which is a single-employer defined benefit retirement system established under legal authority of the City Charter and administered by the City. Although not under the direct control of the City, the City Employees' Retirement Fund serves only City and Public Service Board employees and, because of the scope of service, is included in the City's General Purpose Financial Statements as a Trust Fund.

### **Discretely Presented Component Units**

The component units columns in the combined financial statements include the financial data of the City's other component units for which the City Council appoints the majority of the Board and has financial accountability. These units are reported discretely in separate columns.

### **Not-for-Profit Component Units**

The following not-for-profit corporations have been presented in the Discretely Presented Governmental Component Units Column. The directors of each corporation are appointed by the City Council. See Note 1 for more details.

El Paso Property Finance Authority, Inc. (EPPFA)

El Paso Housing Finance Corporation (EPHFC)

City of El Paso Industrial Development Corporation (EPIDC)

El Paso Health Facilities Development Corporation (EPHFDC)

The Proprietary Component Unit Column contains financial information on the El Paso Water Utilities.

### **Firemen and Policemen's Pension Funds**

The Firemen and Policemen's Pension Funds, reported as a pension trust fund in Comprehensive Annual Financial Reports prior to fiscal year 2000, are not included in the City's reporting entity.

## **Accounting System and Budgetary Control**

City management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft, or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with GAAP. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. We believe that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The City Internal Auditor reports directly to the Mayor and Chief Administrative Officer. The auditor's primary responsibility is measuring and evaluating the effectiveness of the accounting and administrative controls.

The City's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, deposits are either insured by Federal depository insurance or collateralized. All collateral on deposits is held either by the City's agent or by the depository's safekeeping department, as pledged to the City, while awaiting transfer to joint custodial account at the Federal Reserve Bank. The City's investment policy follows the provisions outlined in Texas statutes.

In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council. Activities of the General Fund and Debt Service Fund are included in the annual appropriated budget. Project-length financial plans are adopted for the Capital Projects Fund. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by fund, activity, and account (specific category of expenditure type). The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Appropriation and encumbrance balances lapse at year end. However, these commitments are re-appropriated and honored during the subsequent year through a budget revision.

### **Debt Administration**

During fiscal year 2002, the City issued refunding general obligation bonds in the amount of \$55,090,000 to refund \$58,180,000. The City also issued \$33,970,000 of certificates of obligation. At August 31, 2002, the City had \$373,975,000 of debt issues outstanding for which property taxes are levied for principal and interest payments. These issues include \$194,225,000 of general obligation bonds (including \$7,000,000 of commercial paper), \$176,650,000 of certificates of obligation, and \$3,100,000 in contractual obligations. Additionally, the City has \$39,555,000 in revenue bonds for which airport and bridge revenues are pledged to make principal and interest payments. For more detailed information about the City's general long-term debt see Note 7 to the financial statements.

The per capita debt for the City of El Paso is approximately \$629 in 2002. As voted by the citizens, there remained \$141,105,000 of bonds authorized but not issued available for sale as of August 31, 2002. However, the City has issued commercial paper notes in the principal amount of \$7,000,000 until the long-term general obligation bonds are issued.

The debt service property tax rate during the report period was \$0.177733 per \$100 of assessed value. The total tax rate for fiscal years 2001 and 2002 of \$0.660213 and \$0.719833 respectively remain well within the \$1.85 tax rate limit established by the City Charter.

The City has maintained its "AA" rating from Standard and Poor's and "Aa3" rating from Moody's Investors Service.

### **Pension Trust Funds Operations**

Three pension and retirement funds exist for the employees of the City. They are the City Employees' Retirement Plan, and the Firemen Division and Policemen Division of the Firemen and Policemen's Pension Funds. The Firemen and Policemen's Pension Funds are no longer included in the City's reporting entity. Mellon Trust Company is the custodian for all pension plans' assets. An independent audit of each of the pension funds has been completed and separate reports have been issued.

The City Employees' Retirement Plan covers substantially all permanent employees of the City except for firemen and policemen. The plan, established by Chapter 2.64 of the City Code, dated October, 1944 as amended, currently provides for mandatory deductions from employees (6.75 %) and contributions by the City (10.25%) based on total compensation. Employees become vested after 10 years of service. The most recent full actuarial study for the fiscal year ended September 1, 1998, indicates the pension fund to be under funded. The actuarially computed value of benefits exceed fund assets by \$53,981,000 which indicates an 84.1 percentage funded status. This excess of benefits value over fund assets value is called the unfunded pension benefit obligation and is 59.7% of annual covered payroll.

More detailed pension information is available in Note 14 to the financial statements and pension schedules in the Required Supplementary Information other than MD & A.

## Risk Management

The City retains the risk for its general liability, police officers' liability, workers' compensation, unemployment compensation, group health, and auto liability. The City's liability for causes of action based on tort is limited by the Texas Tort Claims Act to \$250,000 per person injured or \$500,000 per incident and \$100,000 for property damage. Generally, however, there is no liability limit for causes of action based on claims for Civil Rights violations or claims arising from a breach of contract. Excluded from self-insurance are Mass Transit vehicles, liability insurance for the airport, police auto liability, and certain other catastrophic liability occurrences. Property, casualty, boiler, and machinery insurance is provided by a commercial carrier.

## ECONOMIC OUTLOOK

El Paso continues to grow its participation share in the global economy. International trade and information technology remain major factors in the economic evolution in the El Paso/Ciudad Juarez region. International trade is a natural in the border region, stimulated by NAFTA and the Mexican maquiladora program. To sustain and strengthen international trade, El Paso continues to emphasize the creation of high technology jobs.

The total of wage and salary employed persons in the El Paso MSA in 2001 was 260,924 and in November, 2002, the total employment was 262,400. While the Nation has experienced increasing unemployment in the last two years, El Paso's unemployment rate has remained stable with average rates of 8.2 percent in 2001 and 8.5 percent through November 2002. Recent statistics indicate that the new industries, a retrained labor force, a robust economy, and investment in education and infrastructure continue to be factors in El Paso's economic resilience.

The changing national economy is causing an adjustment of El Paso's employment distribution. Manufacturing employment has decreased significantly, as a major portion of the apparel industry has relocated south of the border. However, the maquiladora industry and NAFTA have created new opportunities for suppliers and capital intensive manufacturing in El Paso. Concurrently, the service sector has seen an increase in employment in health care, professional and business services, as has the government and public school sector, stemming from a growing need for services to support the rapidly expanding border region. The transportation, communications, and public utilities employment sector is supported by the border economy as well, since El Paso's strategic location is of great benefit to telecommunications and shipping. Finally, the construction and finance, insurance, and real estate sectors have also been stimulated by the region's economic strengths, with an all-time high of \$889 million of construction permits issued in 2002, a considerable increase over 2001's \$489 million.

According to the Texas Department of Economic Development, Mexico continues to be Texas' largest export market. Texas shipments to Mexico reached \$41.6 billion during 2001, accounting for 43.8 percent of total state exports. Much of this traffic moves through El Paso, as the Bureau of Transportation Statistics reports that almost \$16 billion worth of exports to Mexico were shipped through El Paso ports during 2001. Imports through El Paso ports of entry have also remained strong with the value of imports at \$22.3 billion in 2001. The City is the third largest importer/exporter along the United States-Mexico border and is ranked in the top 25 metropolitan exporters.

The tragic events of September 11, 2001, caused both tighter security on the border and a general reluctance by El Paso area consumers to shop, resulting in an initial 4.5 percent decrease in sales tax revenue, or about \$200,000, to the City for September 2001, compared to September 2000. Since the fall of 2001, sales tax revenues have recovered with a 4.8 percent increase in December 2002 over December 2001. Improvements in the expediency of border security operations, heightened security at El Paso International Airport, and strong governmental and community leadership provided the basis for a steadfast economic outcome to September 11<sup>th</sup>.

At this time, the City is not able to predict the effects the war with Iraq will have on revenues and expenditures. As a result of potential financial impact, the City has made a concerted effort to limit appropriations to only those items truly necessary. This includes a reduction in the amount spent by the City for capital acquisitions.

The major initiatives listed below are designed to further foster this climate of growth.

## MAJOR INITIATIVES

Convention Center Expansion and Modernization – Using funds from the City's Hotel/Motel Tax, the City completed this project in May 2002. This project nearly doubled available square footage to accommodate more people, larger and more technologically complex conventions and exhibits, and the capability to serve simultaneous events efficiently.

Transportation Improvement Program – In conjunction with the Texas Department of Transportation (TXDOT), the City continues an aggressive five-year plan to extend major thoroughfares throughout the City, improve signalization systems, and reconstruct vital arterial streets. Cost of the program is estimated at over \$69 million. The City will fund approximately 20% of the construction costs and in some cases 100% of the costs to acquire necessary rights-of-way. The remaining share of construction costs is funded by gasoline taxes revenues administered by TXDOT. In 2002, an arterial connection of the northwest business park with Loop 375 was constructed with Federal funds and the City's private/public partnership. A significant project during fiscal year 2002 is the reconstruction of and improvements to Alameda Street from southern end area of U. S. 54 to downtown. TXDOT designed and awarded the project with the City's \$3.8 million contribution.

Investments into the City's infrastructure continue through the City's annual resurfacing programs, traffic improvements, construction of and improvements to flood control facilities and street paving.

- Construction continues in the southeast flood control project designed to channel rainwater from low-lying areas in the City's lower valley to drainage facilities and ultimately the Rio Grande. This multi-million dollar project is funded through the Corps of Engineers and the City.
- Support facilities for critical maintenance functions are under construction or recently acquired. In the northwest sector of the City, an upgraded and expanded service center will house Street, Solid Waste Management, Fleet Maintenance, and Parks Departments' operations. In the geographic center of the City, the former TXDOT facility on Clark Street will house Police, Street, Solid Waste Management, Building Maintenance, and Parks functions.
- City Hall is also undergoing much-needed renovations and relocations to improve energy efficiency and space utilization. The second floor was remodeled with a modular furniture system for use by the Planning and Research Department and brings this department's services to a more convenient location.
- A new records facility was purchased to improve the City's management of records.

Health District – During fiscal year 2002, the City purchased property and began design for a new home for the Health District. The first phase of the project includes facilities for administrative and warehousing functions. Improvements for laboratories will follow in fiscal year 2003.

Studies for freight and passenger rail began in fiscal year 2002 and include international movement of goods and people. Funding of these studies come from the City and Federal/state grants received via Sun Metro and the Metropolitan Planning Organization. The objectives of these studies are analyses of the need for new and/or relocated rail facilities and identification of possible alternative uses for existing rail facilities.

The Plaza Theater – A long-regarded jewel of downtown past, the Plaza Theater will undergo a \$26.5 million renovation designed to convert this historical theater to a multi-purpose performing arts and cultural event venue. This project is a public/private partnership between the City and the El Paso Community Foundation.

The Museum of Archaeology at Wilderness Park was renovated during fiscal year 2002. Support systems and the interior of the building were modernized to make way for exhibits highlighting the area's history and native inhabitants.

Quality of Life - Following the unprecedented approval of \$141 million bond program for quality of life projects in 2000, the City began scheduling design for projects. FY02 saw the completion of the marine mammal exhibit at the zoo, the Armijo center pool, library automation system, and ballpark lights at Alta Vista and Veterans Parks. Design efforts continue for Cleveland Square redevelopment, a program which includes the Main Library expansion, a new history museum, and a redeveloped plaza as the future home of the Juan de Onate statue.

## AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of El Paso for its Comprehensive Annual Financial Report for the fiscal year ended August 31, 2001. This was the fourth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both accounting principles generally accepted in the United States and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, the City also received the GFOA's Award for Distinguished Budget Presentation for its annual operating budget prepared for the fiscal year covered by this Comprehensive Annual Financial Report. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communications device.

The preparation of this Comprehensive Annual Financial Report was made possible by the dedicated service of the employees of the Department of the Comptroller. Each member of the department has our sincere appreciation for the contributions made in the preparation of this report. Additionally, the efforts component unit agencies and their external auditors expended for the timely implementation of GASB Statement Number 34 is appreciated.

We would also like to thank the Mayor, City Council, and City Department Directors for their interest and support in planning and conducting the financial operation of the City in a responsible and progressive manner.

Respectfully submitted,



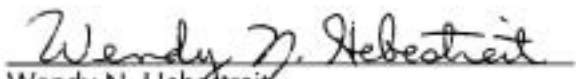
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Charlie McNabb  
Chief Administrative Officer



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William A. Chapman  
Chief Financial Officer



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Wendy N. Hebestreit  
Comptroller

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

The City of El Paso,  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
August 31, 2001

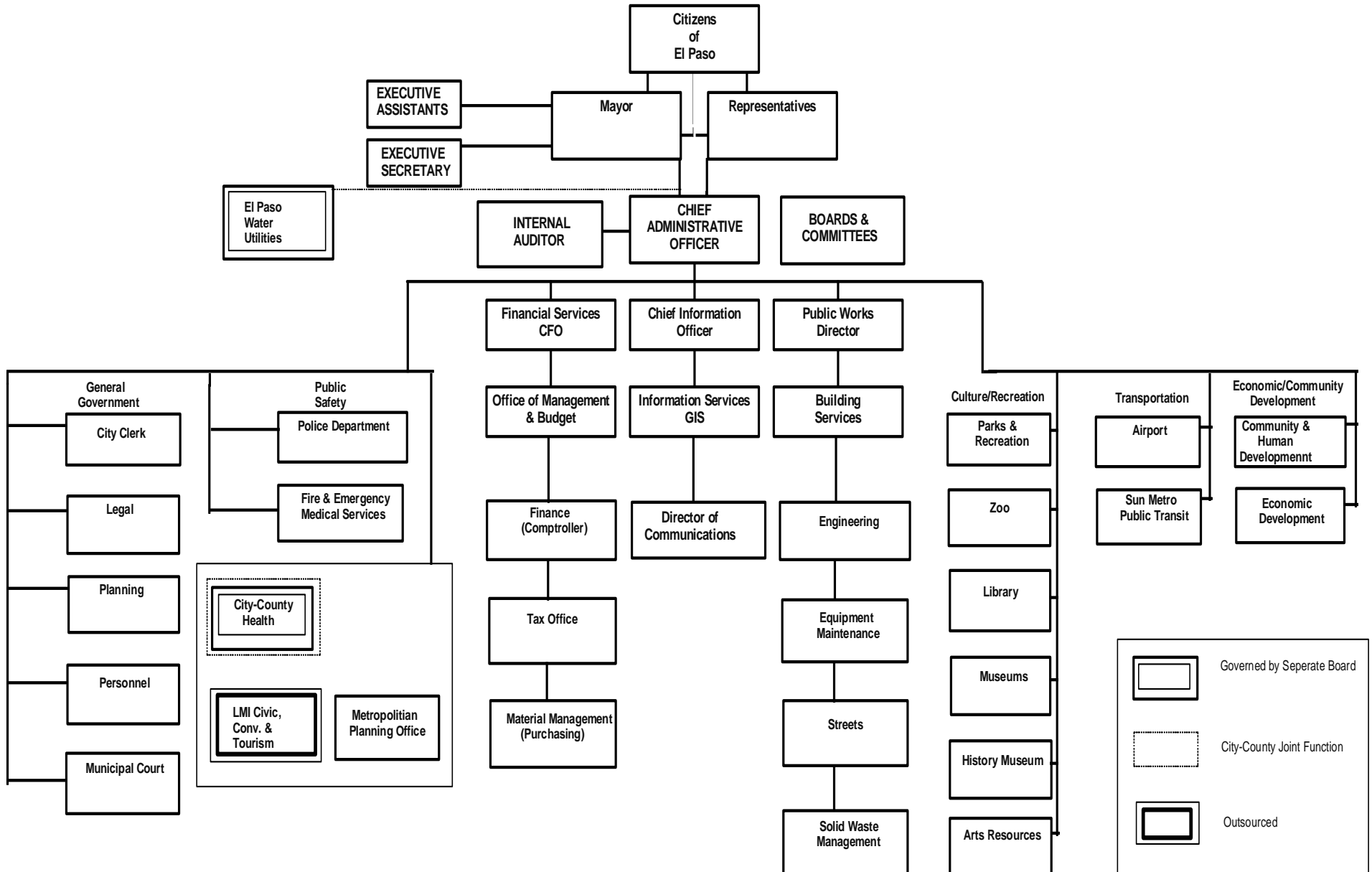
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*William Patrick Pate*  
President

*Jeffrey L. Esser*  
Executive Director

# ORGANIZATION CHART CITY OF EL PASO





# LIST OF PRINCIPAL OFFICIALS

***RAYMOND C. CABALLERO***

MAYOR

## CITY COUNCIL

***JAN SUMRALL***

DISTRICT NO. 1

***DANIEL S. POWER***

DISTRICT NO. 5

***ROSE RODRIGUEZ***

DISTRICT NO. 2

***PAUL J. ESCOBAR***

DISTRICT NO. 6

***LARRY M. MEDINA***

DISTRICT NO. 3

***LUIS G. SARIÑANA***

DISTRICT NO. 7

***JOHN COOK***

DISTRICT NO. 4

***ANTHONY COBOS***

DISTRICT NO. 8

***CHARLIE McNABB***

CHIEF ADMINISTRATIVE OFFICER

## DEPARTMENT DIRECTORS

**PATRICK ABELN**  
AIRPORT

**ALEJANDRINA DREW**  
ARTS RESOURCES

**TERRY WILLIAMS**  
BUILDING SERVICES

**RITA A. RODRIGUEZ**  
CITY ATTORNEY

**VACANT**  
CITY CLERK

**JORGE MAGAÑA, MD**  
CITY - COUNTY HEALTH

**BONNIE GUINN**  
COMMUNICATIONS

**DEBORAH HAMLYN**  
COMMUNITY DEVELOPMENT

**WENDY HEBESTREIT**  
COMPTROLLER

**VACANT**  
ECONOMIC DEVELOPMENT

**RAY APODACA**  
EMERGENCY MANAGEMENT

**GONZALO CEDILLOS, PE**  
ENGINEERING

**JEFF BELLES**  
EQUIPMENT MAINTENANCE

**WILLIAM A. CHAPMAN**  
FINANCIAL SERVICES

**ROBERTO RIVERA**  
FIRE

**CAROL BREY**  
LIBRARY

**RICHARDA MOMSEN**  
MUNICIPAL COURT

**BECKY DUVAL-REESE**  
MUSEUM OF ART

**RENE HARRIS**  
MUSEUM OF HISTORY

**DAVID ALMONTE**  
OFFICE OF MANAGEMENT & BUDGET

**L. RAY COX (Interim)**  
PARKS & RECREATION

**TERRY BOND**  
PERSONNEL

**PAT ADAUTO**  
PLANNING, RESEARCH & DEVELOPMENT

**CARLOS LEON**  
POLICE

**TERRY SCOTT**  
PUBLIC TRANSIT

**EDWARD DRUSINA, P.E.**  
PUBLIC WORKS

**BYRON E. JOHNSON, C.P.M.**  
PURCHASING

**EMMA ENRIQUEZ**  
SOLID WASTE MANAGEMENT

**DARYL COLE**  
STREETS

**JUAN SANDOVAL**  
TAX

**R. WILLIAM TORGERSON**  
ZOO

# FINANCIAL SECTION





221 N. Kansas Street, Suite 1300  
P.O. Box 522551  
El Paso, TX 79969-0010

## Independent Auditors' Report

To the Honorable Mayor and Members of the City Council  
City of El Paso, Texas:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of El Paso, Texas (the City), as of and for the year ended August 31, 2002, which collectively comprise the City's basic financial statements as listed in the accompanying table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Public Service Board – City of El Paso (El Paso Water Utilities), which represents 99% of the assets and revenues of the aggregate discretely presented component units in the accompanying statement of net assets and statement of activities. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for El Paso Water Utilities, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of August 31, 2002, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As described in note 1, the City has implemented a new financial reporting model as required by Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus*, GASB Statement No. 38, *Certain Financial Statement Note Disclosures*, and GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, effective September 1, 2001.



KPMG LLP, KPMG LLP is a US limited liability partnership, a member of KPMG Network, a Swiss association.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2003 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The Management's Discussion and Analysis pages xvii through xxv, the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual on page 59, and the Schedules of Funding Progress on page 60 are not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, the combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

KPMG LLP

April 30, 2003

# CITY OF EL PASO

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of El Paso, we offer readers of the City's financial statements this overview and analysis of the financial activities of the City for the fiscal year ended August 31, 2002. This document is designed to:

- Help focus the reader on significant financial issues,
- Provide an overview of the City's financial activity,
- Identify changes in the City's ability to address the next and subsequent year operational objectives,
- Identify any material deviations from the approved budget, and
- Identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current years' activities, resulting changes, and currently known facts, we encourage it to be considered in conjunction with the Transmittal Letter and the City's financial statements. The information in these three sections of this Comprehensive Annual Financial Report compliments each other.

### HIGHLIGHTS

#### **Financial Highlights**

- The net assets of the City of El Paso exceeded its liabilities at the close of the most recent fiscal year by \$442,866,884. Of this amount, the City has unrestricted net assets of \$22,832,024
- The City's total net assets decreased by \$15,279,082 largely due to the City Council's decision to balance the budget by consuming unrestricted fund balance in lieu of raising property taxes and increased expenditures for public safety and health related to national security measures.
- As of the close of the current fiscal year, the City of El Paso's governmental funds reported combined ending fund balances of \$130,330,944. Approximately 83% of this total amount, \$108,637,319, is unreserved and available for use within the City's designation and policies.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$25,184,462, or 12.6% of the total general fund expenditures of \$225,538,544.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

The City's basic financial statements have three components: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also contains audited and unaudited supplementary information presented just after the basic financial statements section.

### **Government-wide Financial Statements**

The government-wide financial statements are designed to resemble those of private-sector entities in that all governmental and business-type activities are consolidated into columns which add to a total for the Primary Government. Component Units, which are other governmental units over which the City Council, acting as a group, can exercise influence and/or may be obligated to provide financial subsidy, are presented in separate columns in the government-wide statements. The focus of the statements is clearly on the Primary Government and the presentation allows the user to address the relative relationship with the Component Units.

The Statement of Net Assets is designed to provide asset and liability information with the difference between the two presented as Net Assets. This statement consolidates governmental funds' current financial resources (short-term spendable resources) with capital assets and long-term obligations.

Governmental Activities includes the City's basic services - police, fire, public works, and community services. Property and sales taxes finance the majority of these services. The business-type activities reflect private sector type operations (Solid Waste, Airport, International Bridges, and Mass Transit), where the fee for services typically covers all or most of the cost of operation, including depreciation.

Fiduciary activities are excluded from government-wide financial statements. While these activities maintain trust responsibilities, their assets are restricted in purpose and do not represent discretionary resources of the government. Therefore, these assets are not presented as part of the government-wide financial statements.

The Statement of Activities is focused on both the gross and net cost of various functions (including governmental, business-type, and component units) which are supported by the government's general tax and other revenues. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities and/or component units.

### **Fund Financial Statements**

A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Fund accounting is based upon compliance with finance-related legal requirements underlying each fund. The focus of the fund financial statements is on major funds, rather than fund types. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

#### *Governmental Funds*

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on short-term sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Funds that focus on current financial resources (governmental funds) use the modified accrual basis of accounting, which recognizes increases and decreases in financial resources only to the extent that they reflect near-term inflows or outflows of cash. Such information may be useful in evaluating a government's current financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the governmental-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions.

Both the Governmental Funds Balance Sheet and the Governmental Fund Statements of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains eleven governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and in the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Community Development Block Grants, Debt Service, and Capital Projects, all of which are considered to be major funds. Data from the other seven funds are combined into a single column, titled Other Governmental Funds. Individual fund data for each of these non-major governmental funds is provided in the form of combining financial statements and schedules.

### *Proprietary Funds*

Funds that focus on total economic resources, (i.e., proprietary funds) employ the accrual basis of accounting, which recognizes increases and decreases in economic resources as soon as the underlying event or transaction occurs.

The City maintains two types of proprietary funds: enterprise and internal service. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its airport, mass transit, sanitation, and international bridge operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses its internal services funds to account for its fleet services, risk management, printing and mail services, and employee health and welfare programs. As these internal services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in greater detail. The proprietary fund financial statements provide separate information for the El Paso International Airport, Solid Waste Management, and Sun Metro (mass transit) funds since they are considered major funds of the City. Because the International Bridges fund is the only remaining enterprise fund, it is being presented as a major fund even though it does not meet the quantitative criteria of a major fund established in Government Accounting Standards Board (GASB) Statement No. 34. All internal service funds are combined into a single aggregated presentation on the proprietary fund financial statements. Individual fund data for the internal services funds is provided in the form of combining fund statements and schedules.

While the total column on the proprietary fund financial statements for enterprise funds is the same as the business-type column at the government-wide financial statements, the governmental funds total column requires a reconciliation because of the different measurement focus; the reconciliation is presented on the page following each statement. The flow of current financial resources will reflect bond proceeds and interfund transfers as other financial sources as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the Governmental Activities column in the government-wide statements.

### *Fiduciary Funds*

Fiduciary funds are used to account for those resources held by the government for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support the City's own programs. The accounting methods used for these funds is much like that used for proprietary funds.

## **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.



## GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net assets may serve over time as a useful indicator of government's financial position. In the case of the City of El Paso, assets exceeded liabilities by \$442,866,884 as of August 31, 2002.

The largest portion of the City's net assets (75%) reflects its investment in capital assets (e.g. land, building, equipment, improvements, construction in progress, and infrastructure), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide service to citizens; consequently these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

With the first year implementation of GASB Statement 34, the City is not presenting comparable columns in the various comparisons and analyses for the prior year. A comparative analysis will be provided in future periods.

### CITY OF EL PASO'S NET ASSETS

	Governmental Activities 2002	Business-Type Activities 2002	Total
Current and other assets	\$ 207,060,014	99,428,169	306,488,183
Capital assets	454,457,007	236,446,525	690,903,532
Total assets	<u>661,517,021</u>	<u>335,874,694</u>	<u>997,391,715</u>
Long-term liabilities	430,867,841	97,667,271	528,535,112
Other liabilities	19,230,760	6,758,959	25,989,719
Total liabilities	<u>450,098,601</u>	<u>104,426,230</u>	<u>554,524,831</u>
Net Assets:			
Invested in capital assets, net of related debt	149,010,953	175,314,768	324,325,721
Restricted	59,250,860	36,458,279	95,709,139
Unrestricted	<u>3,156,607</u>	<u>19,675,417</u>	<u>22,832,024</u>
Total net assets	<u>\$ 211,418,420</u>	<u>231,448,464</u>	<u>442,866,884</u>

**Analysis of the City's Operations** – The following table provides a summary of the City's changes in net assets for the year ended August 31, 2002. Comparative information for fiscal year 2001 is not available. Governmental activities decreased the City of El Paso's net assets by \$25,244,588. Business-type activities increased the City's net assets by \$9,965,506.

CITY OF EL PASO'S CHANGES IN NET ASSETS

	Governmental Activities 2002	Business-Type Activities 2002	Total
Revenues:			
Program revenues:			
Charges for services	\$ 41,819,482	68,954,854	110,774,336
Operating grants and contributions	40,685,867	10,667,890	51,353,757
Capital grants and contributions	9,662,029	16,721,304	26,383,333
General revenues:			
Ad valorem taxes	127,981,301		127,981,301
Sales tax	52,150,330	23,482,957	75,633,287
Franchise taxes	28,209,095		28,209,095
Investment earnings	5,449,322	2,440,742	7,890,064
Gain (loss) on disposal of assets	(1,378,996)	22,039	(1,356,957)
Total revenues	<u>304,578,430</u>	<u>122,289,786</u>	<u>426,868,216</u>
Expenses:			
Governmental activities:			
General government	26,712,552		26,712,552
Public safety	168,101,107		168,101,107
Public works	64,029,296		64,029,296
Public health	18,323,647		18,323,647
Parks	15,061,696		15,061,696
Library	6,513,052		6,513,052
Culture and recreation	10,532,736		10,532,736
Community and economic development	19,082,055		19,082,055
Interest on long-term debt	21,146,790		21,146,790
Business-type activities			
El Paso International Airport		27,700,793	27,700,793
International Bridges		2,814,122	2,814,122
Solid Waste Management		21,834,341	21,834,341
Mass Transit		40,295,111	40,295,111
Total expenses	<u>349,502,931</u>	<u>92,644,367</u>	<u>442,147,298</u>
Excess (deficiency) before transfers	(44,924,501)	29,645,419	(15,279,082)
Transfers	<u>19,679,913</u>	<u>(19,679,913)</u>	
Increase (decrease) in net assets	(25,244,588)	9,965,506	(15,279,082)
Net assets - September 1, 2001	<u>236,663,008</u>	<u>221,482,958</u>	<u>475,475,961</u>
Net assets - August 31, 2002	<u>\$ 211,418,420</u>	<u>231,448,464</u>	<u>460,196,879</u>

## **FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS**

**Governmental funds** – The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$130,330,944. Approximately 83.4% of this total amount, \$108,637,319 constitutes unreserved and undesignated fund balance. The remainder of the fund balance is reserved or designated to indicate that is not available for new spending because it has already been committed: 1) to provide for prepaid items, \$2,344, 2) to provide a cash reserve, \$16,000,000, 3) to provide for inventory, \$3,894,603, and 4) to pay for subsequent years and contingencies, \$1,796,678.

In the general fund, the City budgeted for a decrease in the fund balance of \$5,366,339, which was primarily resulting from a desire to maintain the tax rates. Due to actual revenues being more than budgeted and actual expenses being less than budgeted, the actual fund balance increase for fiscal year 2002 was \$4,083,053. Debt service fund balance decreased in 2002 by \$6,491,239 and was primarily due to planned use of prior year's fund balance to maintain the debt service tax rate.

**Proprietary funds** – The City's proprietary fund statements provide the same type of information found in the government-wide financial statements but in more detail.

Unrestricted net assets of the respective proprietary funds are found on page xxi of this discussion. The funds had a net assets increase (decrease) in 2002 as follows:

Airport	\$	7,873,473
International Bridge		(75,000)
Mass Transit		3,109,338
Solid Waste Management		<u>(912,305)</u>
Total	\$	<u>9,995,506</u>

This is the first time for Solid Waste Management to be reported as a proprietary fund. For this reporting period, Solid Waste Management's operating net income was \$4,727,793 and its income before transfers was \$4,018,548. The current portion of bonds and notes payable was \$3,406,474.

## **GENERAL FUND BUDGETARY HIGHLIGHTS**

The City made revisions to the original appropriations approved by City Council. These changes did not result in an increase from the original budget. The majority of the revisions were due to transfers of existing appropriations to meet the changing needs of departments. All variations are discussed in the notes to the financial statements.

## CAPITAL ASSETS

### *Infrastructure Assets*

General capital assets include land, improvements to land, easements, buildings, vehicles, machinery and equipment, infrastructure, and all other tangible assets that are used in operations and that have initial useful lives greater than two years and exceed the government's capitalization threshold (see Notes to the Financial Statements, Note 1). The City has capitalized all purchased assets with a cost of \$5,000 or more.

Historically, a government's largest group of assets (infrastructure – roads, bridges, traffic signals) have not been reported nor depreciated in governmental financial statements. This new statement requires that these assets be valued and reported within the Governmental column of the Government-wide Statements. Additionally, the government must elect to either (a) depreciate these assets over their estimated useful life or (b) develop a system of asset management designed to maintain the service deliver potential to near perpetuity. The City chooses to depreciate infrastructure assets over their useful lives.

Prior to the implementation of the new reporting model, no depreciation was charged on general capital assets. Accumulated depreciation was recorded for the first time based upon the date of acquisition and the life span of the asset.

The City's investment in capital assets for its governmental and business-type activities as of August 31, 2002, amounts to \$690,903,532 (net of accumulated depreciation). This investment in capital assets includes land, building, equipment, improvements, infrastructure, and construction in progress.

Major capital asset events during the current fiscal year included the following:

- In May of 2002 the City completed expanding and modernizing the Convention Center.
- Studies for freight and passenger rail began in FY 2002 and include international movement of goods and people.
- Working with the Texas Department of Transportation, the City is pursuing a 5-year plan to extend major thoroughfares throughout the city.
- The City purchased property and began design for a new home for the Health District.

### CAPITAL ASSETS AT YEAR-END NET OF ACCUMULATED DEPRECIATION

	Governmental Activities 2002	Business-Type Activities 2002	Total
Land	\$ 132,253,626	6,433,698	138,687,324
Buildings	92,684,004	83,714,879	176,398,883
Equipment	36,761,316	35,850,911	72,612,227
Improvements	3,719,579	77,997,545	81,717,124
Infrastructure	188,474,510		188,474,510
Construction in progress	563,972	32,449,491	33,013,463
Total	<u>\$ 454,457,007</u>	<u>236,446,525</u>	<u>690,903,532</u>

Additional information on the City's capital assets can be found in Note 5 of the financial statements.

## DEBT ADMINISTRATION

At the end of the current fiscal year, the City had a total bonded debt and notes payable of \$418,764,811. Of this amount, \$373,965,000 is comprised of bonded debt backed by the full faith and credit of the government and \$39,555,000 represents bonds secured solely by fees for services rendered. The notes payable of \$5,244,811 pertains to financing agreements between the City and the State Infrastructure Bank as well as the Federal Highway Administration to provide funding for design, construction, and improvement of the International Bridges.

### OUTSTANDING DEBT AT YEAR END BONDS AND NOTES PAYABLE

	Governmental Activities 2002	Business-Type Activities 2002	Total
General obligations	\$ 187,215,000		187,215,000
Revenue bonds payable		39,555,000	39,555,000
Certificate of obligations	151,615,206	25,034,794	176,650,000
Contractual obligations	3,100,000		3,100,000
Commercial paper	7,000,000		7,000,000
Notes payable		5,244,811	5,244,811
Total	<u>\$ 348,930,206</u>	<u>69,834,605</u>	<u>418,764,811</u>

During the fiscal year, the City issued \$33,970,000 in certificate of obligation bonds, \$5,000,000 in commercial paper, and \$55,090,000 in general obligation refunding bonds. Bond proceeds will be used to pay costs of land acquisition, capital equipment acquisition, and to expand landfill capacity and refund existing debt outstanding.

The City's general obligation, revenue bonds, certificate of obligation, contractual obligations, and commercial paper ratings are listed below:

	Moody's Investors Service	Standard & Poor's
General obligations	Aa3	AA
Revenue bonds payable	A	A-
Certificate of obligation	Aa3	AA
Contractual obligations	Aa3	AA
Commercial paper	P-1	A-1+

Several of the City's bonds are insured thus holding a AAA credit rating from both Moody's and Standard & Poor's.

Additional information on the City's long-term debt can be found in Note 7 of this report.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The City's unemployment rate has been consistent at 8.5% as compared to State of Texas, which is 6.3%. The City's consistent unemployment rate is an indicator of its resilience to poor economic factors. Sales tax receipts, which average 20% of general fund revenues, remain steady in fiscal year 2003 in spite of a slowing economy. This revenue source is typically the most volatile and subject to decline when an economic slowdown occurs.

At this time, the City is not able to predict the effects the war with Iraq will have on future revenues and expenditures. As a result of potential financial impact, the City has made a concerted effort to limit appropriations to only those items truly necessary. This includes a reduction in the amount spent by the City for capital acquisitions.

## **REQUEST FOR INFORMATION**

The City of El Paso's Comprehensive Annual Financial Report is designed to provide citizens, customers, investors, and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact the Comptroller Department, Attn: Comptroller, at:

2 Civic Center Plaza – 7<sup>th</sup> floor  
El Paso, Texas 79901- 1196  
(915) 541-4436  
e-mail: [citycomptroller@ci.el-paso.tx.us](mailto:citycomptroller@ci.el-paso.tx.us)



# BASIC FINANCIAL STATEMENTS

# CITY OF EL PASO, TEXAS

## STATEMENT OF NET ASSETS

August 31, 2002

	PRIMARY GOVERNMENT			COMPONENT UNITS	
	GOVERNMENTAL ACTIVITIES	BUSINESS- TYPE ACTIVITIES	TOTAL	EL PASO WATER UTILITIES	OTHER
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 126,580,710	72,949,580	199,530,290	135,666,428	1,146,862
Investments		564,541	564,541	15,173,089	
Receivables, net of allowances (Note 4)	82,534,150	14,132,729	96,666,879	13,865,758	
Prepaid Items	2,344	511,216	513,560	2,602,319	
Internal Balances (Note 6)	(7,054,590)	7,054,590			
Due From Component Units	609,892	2,088,841	2,698,733		
Inventory	4,387,508	2,126,672	6,514,180	2,117,310	
Unamortized Bond Issue Expense				3,804,433	
Capital Assets, Net (Note 5)	454,457,007	236,446,525	690,903,532	629,339,997	
<b>Total assets</b>	<b>661,517,021</b>	<b>335,874,694</b>	<b>997,391,715</b>	<b>802,569,334</b>	<b>1,146,862</b>
<b>LIABILITIES</b>					
Liabilities:					
Accounts Payable	9,176,200	3,221,443	12,397,643	11,835,139	
Accrued Payroll	4,935,725	979,317	5,915,042		
Due to Primary Government				2,304,640	
Taxes and Fees Payable	997,680	182,381	1,180,061		
Accrued Interest Payable	801,593	326,097	1,127,690	8,440,642	
Deferred Revenue	290,858	781,283	1,072,141		
Other Current Liabilities		85,968	85,968	4,454,649	
Construction Contracts and Retainage Payable	3,028,704	1,182,470	4,211,174	2,477,395	
Long-term Liabilities-Current (Note 8)	69,588,937	10,311,204	79,900,141	11,919,000	
Long-term Liabilities-Non-current (Note 8)	361,278,904	87,356,067	448,634,971	281,018,814	
<b>Total liabilities</b>	<b>450,098,601</b>	<b>104,426,230</b>	<b>554,524,831</b>	<b>322,450,279</b>	
<b>NET ASSETS</b>					
Invested in Capital Assets, net of related debt	149,010,953	175,314,768	324,325,721	423,997,282	
Restricted for:					
Debt Service	13,583,626	9,967,578	23,551,204	11,226,348	
Cash Reserve	16,000,000		16,000,000		
Passenger Facilities		9,391,154	9,391,154		
Special Revenue	9,462,100		9,462,100		
Capital Projects	20,205,134	17,099,547	37,304,681	28,421,848	
Unrestricted	3,156,607	19,675,417	22,832,024	16,473,577	1,146,862
<b>Total net assets</b>	<b>\$ 211,418,420</b>	<b>231,448,464</b>	<b>442,866,884</b>	<b>480,119,055</b>	<b>1,146,862</b>



CITY OF EL PASO, TEXAS

STATEMENT OF ACTIVITIES  
For the year ended August 31, 2002

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets				
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			Component Units	
					Governmental Activities	Business-type Activities	Total	El Paso Water Utilities	Other
Primary government:									
Governmental activities:									
General government	\$ 26,712,552	1,672,984	2,685,322		(22,354,246)		(22,354,246)		
Public safety	168,101,107	23,386,121	8,895,601		(135,819,385)		(135,819,385)		
Public works	64,029,296	7,302,614	517,111		(56,209,571)		(56,209,571)		
Public health	18,323,647	2,561,363	7,782,729		(7,979,555)		(7,979,555)		
Parks	15,061,696	2,673,863	401,231		(11,986,602)		(11,986,602)		
Library	6,513,052	209,915	851,699		(5,451,438)		(5,451,438)		
Culture and recreation	10,532,736	1,077,759	3,804,150		(5,650,827)		(5,650,827)		
Community and economic development	19,082,055	2,934,863	15,748,024	9,662,029	9,262,861		9,262,861		
Interest on long-term debt	21,146,790				(21,146,790)		(21,146,790)		
Total governmental activities	<u>349,502,931</u>	<u>41,819,482</u>	<u>40,685,867</u>	<u>9,662,029</u>	<u>(257,335,553)</u>		<u>(257,335,553)</u>		
Business-type activities:									
International airport operations	27,700,793	25,611,417	3,793,324	7,389,260		9,093,208	9,093,208		
International bridges operations	2,814,122	10,516,331				7,702,209	7,702,209		
Solid waste operations	21,834,341	25,630,336				3,795,995	3,795,995		
Mass transit operations	40,295,111	7,196,770	6,874,566	9,332,044		(16,891,731)	(16,891,731)		
Total business-type activities	<u>92,644,367</u>	<u>68,954,854</u>	<u>10,667,890</u>	<u>16,721,304</u>		<u>3,699,681</u>	<u>3,699,681</u>		
Total primary government	<u>442,147,298</u>	<u>110,774,336</u>	<u>51,353,757</u>	<u>26,383,333</u>	<u>(257,335,553)</u>	<u>3,699,681</u>	<u>(253,635,872)</u>		
Component units:									
Water and waste water	96,858,398	96,605,926		12,996,260				12,743,788	
Other	527,422	140,799							(386,623)
Total component units	<u>\$ 97,385,820</u>	<u>96,746,725</u>		<u>12,996,260</u>				<u>12,743,788</u>	<u>(386,623)</u>
General revenues:									
Taxes:									
Property taxes, levied for general purposes					97,486,745		97,486,745		
Property taxes, levied for debt service					30,494,556		30,494,556		
Franchise taxes					28,209,095		28,209,095		
Sales taxes					52,150,330	23,482,957	75,633,287		
Investment earnings					5,449,322	2,440,742	7,890,064	2,714,603	21,520
Gain (Loss) on disposal of capital assets					(1,378,996)	22,039	(1,356,957)		
Transfers					19,679,913	(19,679,913)			
Total general revenues and transfers					<u>232,090,965</u>	<u>6,265,825</u>	<u>238,356,790</u>	<u>2,714,603</u>	<u>21,520</u>
Change in net assets					(25,244,588)	9,965,506	(15,279,082)	15,458,391	(365,103)
Net assets - beginning					<u>236,663,008</u>	<u>221,482,958</u>	<u>458,145,966</u>	<u>464,660,664</u>	<u>1,511,965</u>
Net assets - ending					<u>\$ 211,418,420</u>	<u>231,448,464</u>	<u>442,866,884</u>	<u>480,119,055</u>	<u>1,146,862</u>

# CITY OF EL PASO, TEXAS

## BALANCE SHEET GOVERNMENTAL FUNDS August 31, 2002

	General	Community Development Block Grants	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 31,560,425		11,094,529	75,838,196	8,087,360	126,580,510
Receivables - Net of Allowances						
Taxes	15,184,642		2,514,946			17,699,588
Trade	196,057					196,057
Notes		28,902,621				28,902,621
Other	2,157,074				96,214	2,253,288
Due From Other Government Agencies		4,554,707		900,119	2,877,089	8,331,915
Prepaid Items	2,344					2,344
Due From Other Funds	7,605,498				1,925,025	9,530,523
Due From Component Units	609,892					609,892
Inventory	3,894,603					3,894,603
<b>TOTAL ASSETS</b>	<b>61,210,535</b>	<b>33,457,328</b>	<b>13,609,475</b>	<b>76,738,315</b>	<b>12,985,688</b>	<b>198,001,341</b>
<b>LIABILITIES</b>						
Accounts Payable	3,298,817	1,483,883	25,849	3,222,491	775,621	8,806,661
Accrued Payroll Payable	4,184,258	89,097		3,389	532,084	4,808,828
Due to Other Funds	1,057,250	2,981,727		6,297,774	1,925,025	12,261,776
Taxes Payable	997,680					997,680
Deferred Revenue		28,902,621			290,858	29,193,479
Deferred Ad Valorem Taxes	6,574,260		1,982,148			8,556,408
Construction Contracts and Retainage Payable				3,028,704		3,028,704
Compensated Absences	16,861					16,861
<b>TOTAL LIABILITIES</b>	<b>16,129,126</b>	<b>33,457,328</b>	<b>2,007,997</b>	<b>12,552,358</b>	<b>3,523,588</b>	<b>67,670,397</b>
<b>FUND BALANCES</b>						
Reserved for:						
Prepaid Items	2,344					2,344
Cash Reserve	16,000,000					16,000,000
Inventory	3,894,603					3,894,603
Unreserved:						
Designated for Subsequent Years	796,678					796,678
Designated for Contingencies	1,000,000					1,000,000
Undesignated	23,387,784		11,601,478	64,185,957	9,462,100	108,637,319
<b>TOTAL FUND BALANCES</b>	<b>45,081,409</b>		<b>11,601,478</b>	<b>64,185,957</b>	<b>9,462,100</b>	<b>130,330,944</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 61,210,535</b>	<b>33,457,328</b>	<b>13,609,475</b>	<b>76,738,315</b>	<b>12,985,688</b>	<b>198,001,341</b>

CITY OF EL PASO, TEXAS  
RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET ASSETS  
GOVERNMENTAL FUNDS  
August 31, 2002

Fund balances - total governmental funds balance sheet \$ 130,330,944

Amounts reported for governmental activities in the statement of assets  
are different because:

Capital assets used in governmental activities are not financial resources  
and therefore are not reported in the funds.

Governmental capital assets	989,252,998	
Accumulated depreciation	(535,293,770)	
		453,959,228

Other long-term assets are not available to pay for current period  
expenditures and therefore are deferred in the funds.

Property taxes	8,556,408	
Fines and forfeits	47,344,544	
Allowance for uncollectible fines and forfeits	(22,245,448)	
		33,655,504

Internal service funds are used to charge the costs of certain activities,  
such as health insurance, workmen's compensation, unemployment,  
postage, copy center and equipment maintenance, to individual funds.  
The assets and liabilities of the internal service funds are included in  
governmental activities in the statement of net assets. (22,537,344)

Long-term liabilities, including bonds payable, are not due and payable in  
the current period and therefore are not reported in the funds.

Accrued interest payable	(801,593)	
Unamortized bond issuance premium	(3,275,576)	
Arbitrage rebate payable	(747,927)	
Claims and judgements	(372,230)	
Compensated absences	(30,466,637)	
Bonds, notes and commercial paper payable	(348,325,949)	
		(383,989,912)

Net assets of governmental activities		\$ 211,418,420
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**CITY OF EL PASO, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUNDS**  
For the year ended August 31, 2002

	General	Community Development Block Grants	Debt Service	Capital Projects	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Property Taxes	\$ 97,420,003		30,648,033			128,068,036
Sales Taxes	48,088,693			2,171,871	1,889,766	52,150,330
Franchise Fees	28,209,095					28,209,095
Charges for Services	9,890,528	8,529			3,086,732	12,985,789
Fines and Forfeits	14,796,450				1,024,730	15,821,180
Licenses and Permits	6,892,963	11				6,892,974
Intergovernmental Revenues	3,481,525	25,381,979		472,528	21,011,863	50,347,895
Investment Earnings	1,234,799	66,433	1,204,299	2,711,500	232,291	5,449,322
Miscellaneous	1,146,973	2,433,310			2,837,808	6,418,091
<b>Total revenues</b>	<b>211,161,029</b>	<b>27,890,262</b>	<b>31,852,332</b>	<b>5,355,899</b>	<b>30,083,190</b>	<b>306,342,712</b>
<b>Expenditures</b>						
<b>Current:</b>						
General Government	22,547,901	404,067			1,261,578	24,213,546
Public Safety	139,552,778				10,971,994	150,524,772
Public Works	33,722,999				427,068	34,150,067
Public Health	8,815,511				8,278,129	17,093,640
Parks Department	10,547,842	351,361			2,217,903	13,117,106
<b>Intragovernmental Services</b>						
Library	4,885,207				320,913	5,206,120
Non Departmental	285,193					285,193
Culture and Recreation	4,258,632				4,139,545	8,398,177
Economic Development	675,686	24,882			48,519	749,087
Community and Human Development	246,795	17,447,923			753,757	18,448,475
<b>Debt Service:</b>						
Principal			17,045,330			17,045,330
Interest			19,367,689			19,367,689
Fiscal Fees			830,553	118,231		948,784
Payment to Refunding Bond Escrow Agent			1,790,000			1,790,000
Arbitrage Rebate			93,847			93,847
Capital Outlay		9,662,029		61,167,641	2,116,890	72,946,560
<b>Total expenditures</b>	<b>225,538,544</b>	<b>27,890,262</b>	<b>39,127,419</b>	<b>61,285,872</b>	<b>30,536,296</b>	<b>384,378,393</b>
Deficiency of revenues over expenditures	(14,377,515)		(7,275,087)	(55,929,973)	(453,106)	(78,035,681)
<b>Other financing sources (uses):</b>						
Transfers In	19,249,060		383,650	607,492	611,853	20,852,055
Transfers Out	(788,492)			(383,650)		(1,172,142)
<b>Intrafund Transfers</b>						
Face Amount of Bonds Issued				25,409,000		25,409,000
Face Amount of Commercial Paper Issued				5,000,000		5,000,000
Face Amount of Refunding Bonds Issued			55,090,000			55,090,000
Premium on Issuance of Bonds			3,314,777	164,600		3,479,377
Payment to Refunding Bond Escrow Agent			(58,004,579)			(58,004,579)
Other Sources (Uses)				503,985		503,985
<b>Total other financing sources (uses):</b>	<b>18,460,568</b>		<b>783,848</b>	<b>31,301,427</b>	<b>611,853</b>	<b>51,157,696</b>
Net change in fund balances	4,083,053		(6,491,239)	(24,628,546)	158,747	(26,877,985)
Fund balances - beginning of year as restated	40,998,356		18,092,717	88,814,503	9,303,353	157,208,929
<b>Fund balances - end of year</b>	<b>\$ 45,081,409</b>		<b>11,601,478</b>	<b>64,185,957</b>	<b>9,462,100</b>	<b>130,330,944</b>

CITY OF EL PASO, TEXAS  
RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE TO THE STATEMENT OF ACTIVITIES  
GOVERNMENTAL FUNDS  
For the Year Ended August 31, 2002

Change in net assets reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds \$ (26,877,985)

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital acquisitions	54,918,228	
Depreciation	<u>(29,711,336)</u>	25,206,892

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, disposals) is to decrease net assets.

Cost of disposed assets	(3,932,928)	
Accumulated depreciation on disposed assets	<u>2,049,947</u>	(1,882,981)

Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds.

Fines and forfeits	(298,551)	
Property taxes	<u>(86,735)</u>	(385,286)

The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets.

Issuance of long-term debt	(85,499,000)	
Repayments	17,045,330	
Amounts refunded	58,180,000	
Premium on issuance of bonded debt	<u>(3,479,377)</u>	(13,753,047)

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Increase in compensated absences	(9,185,836)	
Decrease in arbitrage rebate liability	1,601,536	
Decrease in claims and judgements	1,371,420	
Accrued interest expense	5,247	
Amortization of premiums on bonds issued	92,901	
Accretion of discount on bonds issues	<u>(87,249)</u>	(6,201,981)

Internal service funds are used by management to charge the costs of health insurance, workmen's compensation, unemployment benefits, postage, copy center and equipment maintenance to individual funds. The net expense of the internal service funds is reported by function with governmental activities.

(1,350,200)

Change in net assets of governmental activities		<u><u>\$ (25,244,588)</u></u>
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# CITY OF EL PASO, TEXAS

## BALANCE SHEET PROPRIETARY FUNDS August 31, 2002

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	EL PASO INTERNATIONAL AIRPORT	INTERNATIONAL BRIDGES	DEPARTMENT OF SOLID WASTE MANAGEMENT	MASS TRANSIT	TOTALS	
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 59,827,516	3,663,842	4,928,734	4,529,488	72,949,580	200
Investments		564,541			564,541	
Receivables - Net of Allowances						
Taxes				3,748,808	3,748,808	
Trade	2,059,557			55,067	2,114,624	51,585
Notes	45,654				45,654	
Due From Component Unit			2,088,841		2,088,841	
Due From Other Government Agencies	1,176,129			7,047,514	8,223,643	
Prepaid Items	84,091			427,125	511,216	
Due From Other Funds	134,592		6,922,747		7,057,339	107,586
Inventory	525,456		152,060	1,281,413	1,958,929	474,810
Fuel Inventory	2,948			164,795	167,743	18,095
Fixed Assets						
Land	1,382,217	850,007		4,201,475	6,433,699	
Bldgs, Impr & Equip - Net of Depr	136,767,775	4,987,343	16,536,088	39,272,129	197,563,335	497,779
Construction in Progress	16,561,373	434,281	2,850,329	12,603,508	32,449,491	
<b>TOTAL ASSETS</b>	<b>218,567,308</b>	<b>10,500,014</b>	<b>33,478,799</b>	<b>73,331,322</b>	<b>335,877,443</b>	<b>1,150,055</b>
<b>LIABILITIES</b>						
Accounts Payable	1,435,304	24,451	464,936	1,296,752	3,221,443	369,539
Accrued Payroll	186,443	42,893	306,194	443,787	979,317	126,897
Current Portion - Bonds and Notes Payable	3,365,000	713,775	3,406,474		7,485,249	
Due to Other Funds		2,749			2,749	4,430,923
Taxes Payable	25,803		156,561	17	182,381	
Interest Payable on Bonds and Notes	84,296	189,701	52,100		326,097	
Deferred Revenue	398,694			382,589	781,283	
Other Payables				85,968	85,968	
Construction Contracts and Retainage Payable	889,973			292,497	1,182,470	
Long Term Liability Payable			21,628,320		21,628,320	604,257
Revenue Bonds	32,761,045	2,185,000			34,946,045	
Notes Payable		4,791,036			4,791,036	
Hydrocarbon Clean Up				1,793,804	1,793,804	
Compensated Absences	605,761	59,568	363,312	777,885	1,806,526	135,260
Landfill Closure Costs			24,037,119		24,037,119	
Delta Transfer Station Closure Costs			92,972		92,972	
Claims and Judgments				1,086,200	1,086,200	18,020,523
<b>TOTAL LIABILITIES</b>	<b>39,752,319</b>	<b>8,009,173</b>	<b>50,507,988</b>	<b>6,159,499</b>	<b>104,428,979</b>	<b>23,687,399</b>
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	118,585,320	(1,418,180)	2,070,516	56,077,112	175,314,768	
Restricted for:						
Debt Service	9,548,233	419,345			9,967,578	
Capital Projects	11,048,227			6,051,320	17,099,547	
Passenger Facilities	9,391,154				9,391,154	
Unrestricted	30,242,055	3,489,676	(19,099,705)	5,043,391	19,675,417	(22,537,344)
Total net assets(deficit)	<b>178,814,989</b>	<b>2,490,841</b>	<b>(17,029,189)</b>	<b>67,171,823</b>	<b>231,448,464</b>	<b>(22,537,344)</b>
<b>TOTAL LIABILITIES AND NET ASSETS(DEFICIT)</b>	<b>\$ 218,567,308</b>	<b>10,500,014</b>	<b>33,478,799</b>	<b>73,331,322</b>	<b>335,877,443</b>	<b>1,150,055</b>

**CITY OF EL PASO, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS(DEFICIT)**  
**PROPRIETARY FUNDS**  
For the year ended August 31, 2002

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	EL PASO INTERNATIONAL AIRPORT	INTERNATIONAL BRIDGES	DEPARTMENT OF SOLID WASTE MANAGEMENT	MASS TRANSIT	TOTALS	
<b>OPERATING REVENUES:</b>						
Charges of Rentals and Fees	\$ 25,611,417		25,610,782		51,222,199	
Charges of Tolls		10,129,648			10,129,648	
Charges of Fares and Fees				6,965,006	6,965,006	
Sales to Departments						9,715,573
Premium Contributions						37,423,484
General Revenues		386,683	19,554	231,764	638,001	
<b>TOTAL OPERATING REVENUES</b>	<b>25,611,417</b>	<b>10,516,331</b>	<b>25,630,336</b>	<b>7,196,770</b>	<b>68,954,854</b>	<b>47,139,057</b>
<b>OPERATING EXPENSES:</b>						
Personnel Services	9,867,409	1,250,240	9,981,943	24,928,695	46,028,287	3,678,754
Contractual Services	165,823	413,121	990,351	2,640	1,571,935	14,074
Professional Services	530,224	716	783,183	162,744	1,476,867	1,532,587
Outside Contracts	1,593,109		117,478	2,174,653	3,885,240	
Fuel and Lubricants	116,077		679,026	2,729,369	3,524,472	19,137
Materials and Supplies	534,887	20,064	294,351	2,379,078	3,228,380	5,338,346
Communications	139,824	10,154	82,261	63,072	295,311	11,115
Utilities	1,584,873	39,028	42,599	274,457	1,940,957	24,700
Operating Leases	30,782	341,297	29,941	325,096	727,116	108,021
Travel and Entertainment	80,339		19,353	14,012	113,704	21,693
Services and Other Charges				27,557	27,557	398,974
Benefits Provided						37,082,023
Maintenance and Repairs	681,329	11,851	3,193,573	92,516	3,979,269	176
Landfill and transfer station utilization			860,663		860,663	
Other Operating Expenses	978,387		993,876	1,180,053	3,152,316	94,656
Depreciation	9,144,427	373,099	2,814,391	5,941,169	18,273,086	105,004
<b>TOTAL OPERATING EXPENSES</b>	<b>25,447,490</b>	<b>2,459,570</b>	<b>20,882,989</b>	<b>40,295,111</b>	<b>89,085,160</b>	<b>48,429,260</b>
<b>OPERATING INCOME(LOSS)</b>	<b>163,927</b>	<b>8,056,761</b>	<b>4,747,347</b>	<b>(33,098,341)</b>	<b>(20,130,306)</b>	<b>(1,290,203)</b>
<b>NON-OPERATING REVENUES (EXPENSES):</b>						
Interest Revenue	1,801,945	169,458	222,553	246,786	2,440,742	
Interest Expense	(2,253,303)	(354,552)	(951,352)		(3,559,207)	(35,531)
Gain(Loss) on Sale of Equipment and Land	713			21,326	22,039	(24,466)
Passenger Facility Charge	3,793,324				3,793,324	
Sales Tax				23,482,957	23,482,957	
FTA Subsidy				6,874,566	6,874,566	
Other Revenues (Expenses)						
<b>TOTAL NON-OPERATING REVENUES</b>	<b>3,342,679</b>	<b>(185,094)</b>	<b>(728,799)</b>	<b>30,625,635</b>	<b>33,054,421</b>	<b>(59,997)</b>
<b>INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS</b>	<b>3,506,606</b>	<b>7,871,667</b>	<b>4,018,548</b>	<b>(2,472,706)</b>	<b>12,924,115</b>	<b>(1,350,200)</b>
Capital Contributions	7,389,260			9,332,044	16,721,304	
Transfers Out	(3,052,393)	(7,946,667)	(4,930,853)	(3,750,000)	(19,679,913)	
Change in net assets	7,843,473	(75,000)	(912,305)	3,109,338	9,965,506	(1,350,200)
Total Net Assets(Deficit)-beginning	170,971,516	2,565,841	(16,116,884)	64,062,485	221,482,958	(21,187,144)
Total Net Assets(Deficit)-ending	<b>\$ 178,814,989</b>	<b>2,490,841</b>	<b>(17,029,189)</b>	<b>67,171,823</b>	<b>231,448,464</b>	<b>(22,537,344)</b>

CITY OF EL PASO, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the year ended August 31, 2002

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	EL PASO INTERNATIONAL AIRPORT	INTERNATIONAL BRIDGES	DEPARTMENT OF SOLID WASTE MANAGEMENT	MASS TRANSIT	TOTALS	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from customers	\$ 26,236,224	10,516,331	24,477,415	7,180,587	68,410,557	47,201,959
Payments to suppliers	(7,692,771)	(839,905)	(7,435,156)	(10,624,323)	(26,592,155)	(41,352,912)
Payments to employees	(9,545,576)	(1,238,351)	(9,609,894)	(24,615,768)	(45,009,589)	(3,669,610)
Net cash provided (used) by operating activities	8,997,877	8,438,075	7,432,365	(28,059,504)	(3,191,187)	2,179,437
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Transfers to other funds	(3,052,393)	(7,946,667)	(4,930,853)	(3,750,000)	(19,679,913)	(1,862,747)
Sales tax				23,315,639	23,315,639	
FTA Subsidy				638,934	638,934	
Passenger facility charge	3,721,589				3,721,589	
Net cash provided (used) by noncapital financing activities	669,196	(7,946,667)	(4,930,853)	20,204,573	7,996,249	(1,862,747)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Proceeds from capital debt			8,471,000		8,471,000	90,000
Capital contributions from federal government	7,106,035			9,507,788	16,613,823	
Purchases of capital assets	(28,520,241)	(30,358)	(8,453,447)	(11,952,280)	(48,956,326)	(171,025)
Principal paid on capital debt	(3,195,000)	(684,189)	(2,774,202)		(6,653,391)	(175,468)
Interest paid on capital debt	(2,191,235)	(374,420)	(938,252)		(3,503,907)	(35,531)
Other receipts (payments)	713			21,326	22,039	(24,466)
Net cash (used) by capital and related financing activities	(26,799,728)	(1,088,967)	(3,694,901)	(2,423,166)	(34,006,762)	(316,490)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Proceeds from sales and maturities of investments	13,219,695			4,810,363	18,030,058	
Purchases of investments		(9,646)			(9,646)	
Interest	1,864,411	174,202	228,356	257,607	2,524,576	
Net cash provided by investing activities	15,084,106	164,556	228,356	5,067,970	20,544,988	
Net increase (decrease) in cash and cash equivalents	(2,048,549)	(433,003)	(965,033)	(5,210,127)	(8,656,712)	200
Balances - beginning of the year	61,876,065	4,096,845	5,893,767	9,739,615	81,606,292	
Balances - end of the year	\$ 59,827,516	3,663,842	4,928,734	4,529,488	72,949,580	200



CITY OF EL PASO, TEXAS

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

For the year ended August 31, 2002

	Business Type Activities - Enterprise Funds					Governmental Activities - Internal Service Funds
	EL PASO INTERNATIONAL AIRPORT	INTERNATIONAL BRIDGES	DEPARTMENT OF SOLID WASTE MANAGEMENT	MASS TRANSIT	TOTALS	
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>						
Operating income (loss)	\$ 163,927	8,056,761	4,747,347	(33,098,341)	(20,130,306)	(1,290,203)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	9,144,427	373,099	2,814,391	5,941,169	18,273,086	105,004
Change in assets and liabilities:						
Receivables, net	1,313,552		(1,152,921)	(11,700)	148,931	62,902
Inventories	(108,240)		20,708	(259,948)	(347,480)	(107,255)
Other assets	(33,313)			(151,339)	(184,652)	
Accounts and other payables	(1,770,585)	(3,674)	630,791	(792,272)	(1,935,740)	86,228
Accrued expenses	288,109	11,889	372,049	312,927	984,974	3,322,761
Net cash provided by operating activities	<u>\$ 8,997,877</u>	<u>8,438,075</u>	<u>7,432,365</u>	<u>(28,059,504)</u>	<u>(3,191,187)</u>	<u>2,179,437</u>
<b>Schedule of Non-Cash Investing, Capital and Financing Activities</b>						
Increase in fair value of investments	<u>\$</u>	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>

**CITY OF EL PASO, TEXAS**  
**STATEMENT OF FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
August 31, 2002

	<u>Pension Trust Fund</u>	<u>Private- Purpose Trusts</u>	<u>Agency Funds</u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 20,997,487	11,143,300	1,450,159
Investments	314,453,536		
Receivables - Net of Allowances			
Commission credits receivable	58,073		
Due from brokers for securities sold	1,954,325		
Employer contributions	396,699		
Employee contributions	261,413		
Accrued interest and dividends	1,896,974		
Delinquent property taxes			45,076,408
Prepaid Items	30,917		
Due From Other Funds			4,812,096
Total assets	<u>340,049,424</u>	<u>11,143,300</u>	<u>51,338,663</u>
<b>LIABILITIES</b>			
Accounts Payable	3,751,873	7,743	245,606
Accrued Payroll Payable		532	
Due to Other Funds		4,812,096	
Prepaid property taxes			1,529,837
Deferred Revenue - commission credits	58,073		
Uncollected property taxes			45,622,626
Foreign exchange contract	22,767		
Property taxes subject to refund			3,940,594
Total liabilities	<u>3,832,713</u>	<u>4,820,371</u>	<u>51,338,663</u>
<b>NET ASSETS</b>			
Held in trust for pension benefits and other purposes	<u>\$ 336,216,711</u>	<u>6,322,929</u>	

**CITY OF EL PASO, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS**  
**FIDUCIARY FUNDS**  
For the year ended August 31, 2002

	Pension Trust Fund	Private- Purpose Trusts
	<u>                    </u>	<u>                    </u>
<b>ADDITIONS (REDUCTIONS)</b>		
Contributions:		
Employer	\$ 11,942,612	
Employee	7,913,455	
Total contributions	<u>19,856,067</u>	
Rental vehicle sales tax		1,988,137
Miscellaneous		132,198
Investment earnings (loss):		
Net (decrease) in fair value of investments	(31,881,636)	
Interest	10,935,246	85,101
Dividends	1,876,518	
Securities lending income	426,714	
Securities lending fees	(344,110)	
Investment advisor fees	<u>(1,253,487)</u>	
Net investment (loss)	<u>(20,240,755)</u>	<u>85,101</u>
<b>Total additions (reductions)</b>	<u><b>(384,688)</b></u>	<u><b>2,205,436</b></u>
<b>DEDUCTIONS</b>		
Benefits paid to participants	20,483,048	
Refunds of contributions	1,504,105	
Administrative expenses	432,837	
Benefits paid for other purposes		<u>2,704,500</u>
<b>Total deductions</b>	<u><b>22,419,990</b></u>	<u><b>2,704,500</b></u>
Change in net assets	(22,804,678)	(499,064)
Net assets - beginning of the year	<u>359,021,389</u>	<u>6,821,993</u>
Net assets - end of the year	<u><b>\$ 336,216,711</b></u>	<u><b>6,322,929</b></u>

# NOTES TO THE FINANCIAL STATEMENTS



## TABLE OF NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED AUGUST 31, 2002

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**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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The City of El Paso, Texas (City) was incorporated in 1873. The government of the City is operated by authority of its charter exercising all powers conferred upon constitutional home rule cities in the State of Texas, and exercises these powers as a municipal corporation, subject to the Constitution and the laws of the State of Texas. The city charter provides for a Mayor-Council form of government.

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principals. The following is a summary of significant accounting policies of the City.

**A. Reporting Entity**

The accompanying financial statements include the City and all of its component units, collectively referred to as "the financial reporting entity". In accordance with GASB Statement Number 14, the component units discussed below have been included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

**City Employees' Pension Fund (CEPF)**

Substantially all full-time employees of the City are eligible to participate in the CEPF, except for uniformed fire fighters and police officers who are covered under separate plans. The plan is a single-employer defined benefit retirement plan established under legal authority of the City Charter and administered by a Board of Trustees (CEPF Board). The CEPF Board is comprised of the Mayor, two citizens designated by the Mayor who are not officers or employees of the City, four elected City employees, a retiree and two City district representatives. Employees contribute 6.75% of their covered compensation and the City contributes 10.25% of covered compensation to the fund. CEPF is reported in the accompanying financial statements as the Pension Trust Fund.

**El Paso Water Utilities (EPWU)**

As specified by City Ordinance No. 752, adopted May 22, 1952, complete management and control of the EPWU system is vested in a five member board of trustees known as the Public Service Board (PSB). The PSB consists of the Mayor and four residents of El Paso County, Texas. With the exception of the Mayor, all other trustees are appointed by the City Council. The financial information included in these statements are as of the EPWU latest fiscal year end, February 28, 2002. EPWU is reported discretely in the accompanying financial statements.

**Not-for-profit Corporations**

The following not-for-profit corporations are reported discretely on an aggregated basis as Component Units-Other in the accompanying financial statements. The directors of each corporation are appointed by the City Council and all activity must be approved from time to time by ordinance or resolution duly adopted by the City Council.

***El Paso Health Facilities Development Corporation (EPHFDC)***

Incorporated September 2, 1981, under Chapter 221 of the Texas Local Government Code, for the purpose of acquiring, constructing, providing, improving, financing, and refinancing health facilities in order to assist the maintenance of public health and public welfare. Its board consists of six directors who serve six-year terms of office.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. Reporting Entity (Continued)**

**Not-for-profit Corporations (Continued)**

***El Paso Property Finance Authority, Inc. (EPPFA)***

Incorporated March 10, 1987, pursuant to the Texas Non-Profit Corporation Act, for the purpose of establishing a Permanent Public Improvements Program. Its board consists of six directors who serve two year terms or until a successor is appointed. This corporation has no assets or liabilities and had no financial transactions during fiscal year 2002.

***El Paso Housing Finance Corporation (EPHFC)***

Incorporated September 10, 1979, under Chapter 394 of the Texas Local Government Code, for the purpose of providing a means of financing the costs of residential ownership and development that will provide decent, safe, and sanitary housing for persons of low and moderate income at prices they can afford. Its board consists of six directors who serve six-year terms of office.

***City of El Paso Industrial Development Corporation (EPIDC)***

Incorporated October 18, 1979, under Article 5190.6 of the Texas Revised Civil Statutes, for the purpose of promoting and developing commercial, industrial, manufacturing, and medical research enterprises to promote and encourage employment, public health, and public welfare. Its board consists of nine directors who serve six-year terms of office.

Financial statements for each of the individual component units may be requested from the respective entity's administrative offices:

City Employees' Pension Fund  
El Paso Property Finance Authority, Inc.  
El Paso Housing Finance Corporation  
City of El Paso Industrial Development Corporation  
El Paso Health Facilities Development Corporation

City of El Paso  
Two Civic Center Plaza  
El Paso, TX 79901

El Paso Water Utilities

El Paso Water Utilities  
P. O. Box 511  
El Paso, Texas 79961

**Related Organizations**

Related organizations and jointly governed organizations provide services within the City that are administered by separate boards or commissions, but the City is not financially accountable, and such organizations are therefore not component units of the City, even though the City Council may appoint a voting majority of an organization's board. Consequently, financial information for the following entities is not included in these financial statements:

***El Paso Housing Authority***

The El Paso Housing Authority (Authority) is an independent organization which has a scope of public service within the geographic boundaries of the City. Under Texas State Statutes, the responsibility for the administration and operations of the Authority is vested solely with the Authority's Board. The Authority is dependent on Federal funds from the Department of Housing and Urban Development, and as a result, is not financially dependent on the City of El Paso. In addition, the City is not responsible for any deficits incurred and has no fiscal management control.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**A. Reporting Entity (Continued)**

**Related Organizations (Continued)**

***El Paso County 911 District***

The El Paso County 911 District (District) is a special communications district authorized by the 911 Emergency Act of 1983. The responsibility for the administration and operation of the District is vested solely with the District's Board of Managers. The City appoints two of the six board members. The District is not a component unit because the City has no significant influence over the management, budget, or policies of the District. The District is dependent on service fees levied by the District on telephone customers within the participating jurisdictions.

***El Paso Firemen and Policemen's Pension Fund (FPPF)***

The FPPF Board establishes participant contribution rates and benefits. The City's contribution is determined by a formula set forth in the City Charter. Accordingly the FPPF is not financially dependent on the City nor is the City responsible for any obligations of the FPPF.

**B. Basic Financial Statements – GASB Statement Number 34**

The City has implemented GASB Statement Number 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, GASB Statement Number 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments – Omnibus*, GASB Statement Number 38, *Certain Financial Statements Note Disclosures*, and GASB Interpretation Number 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, effective September 1, 2001. Statement Number 34 established a new financial reporting model. Under the new model, the basic financial statements include both government-wide and fund financial statements. Significant changes in accounting due to the adoption of these standards include the addition of management's discussion and analysis, the presentation of net assets and categorization thereof, the use of the accrual basis of accounting in the government-wide financial statements, the inclusion of certain required supplementary information, the elimination of the effects of internal service fund activities, reflecting depreciation on capital assets of governmental activities in government-wide financial statements, the focus on major funds, the removal of non-matured arbitrage and compensated absence liabilities from the governmental funds and change in the fund classification of The Department of Solid Waste Management, Civic Center operations, and certain Special Revenue Non-Grant activities.

The government-wide financial statements (statement of net assets and statement of activities) report on the City and its component units as a whole, excluding fiduciary activities. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. All activities, both governmental and business-type, are reported in the government-wide financial statements using the economic resources measurement focus and the accrual basis of accounting, which includes long-term assets and receivables as well as long-term debt and obligations. The government-wide financial statements focus more on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statement. Exceptions are made when the elimination would distort the measurement of the cost of individual functional activities. Net interfund activity and balances between governmental activities and business-type activities are shown in the government-wide financial statements.

Services performed by one function for another are credited as an operating revenue to the performing department and an operating charge to the receiving department to reflect the accurate costs of programs. The rates used are intended to reflect full costs in accordance with generally accepted cost accounting principles.



**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

---

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basic Financial Statements – GASB Statement Number 34 (Continued)**

The government-wide Statement of Net Assets reports all financial and capital resources of the government (excluding fiduciary funds). It is displayed in a format of assets less liabilities equals net assets, with the assets and liabilities shown in order of their relative liquidity. Net assets are required to be displayed in three components: 1) invested in capital assets, net of related debt, 2) restricted, and 3) unrestricted. Invested in capital assets, net of related debt consists of capital assets net of accumulated depreciation reduced by the outstanding balance of any bonds, notes or other borrowings (excluding unspent proceeds) that are attributable to the acquisition, construction or improvements of capital assets. Restricted net assets are those with constraints placed on their use by either: 1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or law or regulations of other governments, or 2) imposed by law through constitutional provisions or enabling legislation. All net assets not otherwise classified as invested in capital assets, net of related debt or restricted, are shown as unrestricted. Generally, the City would first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Reservations or designations of net assets imposed by the reporting government, whether by administrative policy or legislative actions of the reporting government, are not shown on the government-wide financial statements.

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of the various functions and segments of the City are offset by program revenues. Direct expenses are those that are easily identifiable with a specific function or segment. Interest on long-term debt is not allocated to the various functions. Program revenues include: 1) charges to customers or users who purchase, use, or directly benefit from goods, services, or privileges provided by a particular function or segment such as licenses, permits, park user fees, etc., and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes, investment income, and other revenues not identifiable with particular functions or segments are included as general revenues. The general revenues support the net costs of the functions and segments not covered by program revenues.

Also, part of the basic financial statements are fund financial statements for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The focus of the fund financial statements is on major funds, as defined by GASB Statement Number 34. Although the new model sets forth minimum criteria for determination of major funds (a percentage of assets, liabilities, revenues, or expenditures/expenses of the fund category and of the governmental and enterprise funds combined), it also gives governments the option of displaying other funds as major funds. The City has opted to add some funds as major funds. Other non-major funds are combined in a single column on the fund financial statements and are detailed in combining statements included as supplementary information after the basic financial statements.

The governmental fund financial statements are prepared on a current financial resources measurement focus and modified accrual basis of accounting. This is the traditional basis of accounting for governmental funds. This presentation is deemed most appropriate to: 1) demonstrate legal and covenant compliance, 2) demonstrate the sources and uses of liquid resources, and 3) demonstrate how the City's actual revenues and expenditures conform to the annual budget. Since the governmental fund financial statements are presented on a different basis than the governmental activities column of the government-wide financial statements, a reconciliation is provided immediately following each fund statement. These reconciliations explain the adjustments necessary to transform the fund financial statements into the governmental activities column of the government-wide financial statements.

The proprietary (enterprise and internal service) funds and fiduciary fund financial statements are prepared on the same basis (economic resources measurement focus and accrual basis of accounting) as the government-wide financial statements. Therefore, most lines for the total enterprise funds on the proprietary fund financial statements will directly reconcile to the business-type activities column on the government-wide financial statements. Because the enterprise funds are combined into a single business-type activities column on the government-wide financial statements, certain interfund activities between these funds may be eliminated in the consolidation for the government-wide financial statements, but be included in the fund columns in the proprietary fund financial statements.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**B. Basic Financial Statements – GASB Statement Number 34 (Continued)**

**Government-wide Statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) display information about the primary government, business-type proprietary activities, and the government's major component units. These statements include the financial activities of the overall government except for fiduciary activities. Eliminations of internal activity have been made in these statements. The governmental activities are reported separately from the business-type activities and from certain legally separate component units for which the primary government is financially accountable.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities, each of its business-type activities, major and other component units. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges for services such as short-term rental of parks facilities to individuals or organizations and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or program. Taxes and other revenues not properly included among program revenues are reported as general revenues.

**C. Fund Accounting**

The City uses funds to report its financial position and the results of its operations. Fund accounting segregates funds according to their intended purpose and is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts, which includes assets, liabilities, fund equity, revenues, and expenditures/expenses.

The City uses the following fund categories:

**Governmental Funds**

Governmental funds are those through which most of the governmental functions of the City are financed. The measurement focus is based upon determination of changes in financial position rather than upon net income determination.

The City reports the following major governmental funds:

**General Fund**

The General Fund is the City's primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund. The General Fund is always a major fund in the basic financial statements.

**Community Development Block Grant**

This fund accounts for the proceeds of Federal grants approved by the Department of Housing and Urban Development (HUD) for community development projects.

**Debt Service Fund**

This fund accounts for the resources accumulated for, and the payment of, long-term debt principal, interest, and related costs of governmental funds.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Fund Accounting (Continued)**

**Governmental Funds (Continued)**

**Capital Projects Fund**

This fund accounts for the proceeds of debt issuances, private donations, and internal funding for the completion of capital construction projects and equipment purchases outside the scope of general operations.

The City reports the following non-major governmental fund:

**Special Revenue Funds**

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

**Proprietary Funds**

Proprietary funds are used to account for the City's ongoing organizations and activities, which are similar to those found in the private sector and where cost recovery and the determination of net income is useful or necessary for sound fiscal management. The measurement focus is based upon determination of net income, changes in net assets, financial position, and cash flows.

**Enterprise Funds**

Enterprise funds are used to account for operations that provide services to the general public for a fee. Under GASB Statement Number 34, enterprise funds are also required for any activity whose principal revenue sources meet any of the following criteria: 1) any activity that has issued debt backed solely by the fees and charges of the activity, 2) if the cost of providing services for an activity, including capital costs such as depreciation or debt service, must legally be recovered through fees and charges, or 3) it is the policy of the City to establish activity fees or charges to recover the cost of providing services, including capital costs.

The City reports on the following major enterprise funds:

**El Paso International Airport**

This fund accounts for the activities of the airport including airport operations and leasing activities on airport properties.

**International Bridges**

This fund accounts for the operations and maintenance activities of the three international bridges it controls.

**Solid Waste Management**

This fund accounts for the activities of the City-operated refuse collection, transfer, and storage operations.

**Mass Transit**

This fund accounts for the activities of the City-operated bus and paratransit operations (Sun Metro).

**Internal Service Funds**

These funds account for photocopying, postage, and fleet management services provided to other departments of the government, or to other governments on a cost reimbursement basis, and for the risk management activities of the self-insured health, workers' compensation, and unemployment compensation programs.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**C. Fund Accounting (Continued)**

**Fiduciary Funds**

Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. The reporting focus is upon net assets and changes in net assets and employs accounting principles similar to proprietary funds. Fiduciary funds are not included in the government-wide financial statements since they do not represent assets of the City to support City programs.

**Pension Trust Fund**

Pension Trust Funds are used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, other post employment benefit plans, or other employee benefit plans. The City has one Pension Trust Fund to account for the activities of the CEPF.

**Private Purpose Trust Fund**

This fund is used to account for resources of various trusts, the most significant of which is the car rental tax collections used for supporting the funding of the Sun Bowl Association. All resources of this fund, including any earnings on invested resources, may be used to support activities. There is no requirement that any portion of these resources be preserved as capital.

**Agency Funds**

Agency funds are used to account for assets held by a governmental unit as an agent for individuals, private organizations, and other governmental units. Agency funds accounted for here include property taxes collected for other taxing entities and certain payroll-related liabilities.

**D. Measurement Focus and Basis of Accounting**

The government-wide financial statements present information about the City as a whole. Government-wide financial statements exclude fiduciary funds. The statement of net assets and the statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year they are levied. Other taxes and fees are recognized as revenue in the year they are earned. Revenue from most grants and similar items are recognized in the fiscal year the qualifying expenditure is made, if applicable, and all other eligibility requirements are satisfied.

Governmental funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. This means that only current assets and current liabilities are generally included on their balance sheet. Revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The City considers grant revenues to be available if they are collected within one year after year-end and all other revenues to be available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. However, compensated absences, debt service expenditures, claims and judgments, and arbitrage liabilities are recorded only when the liability has matured.

Revenues susceptible to accrual include property taxes, sales taxes, franchise taxes, fines and forfeits, and interest earned on investments. Charges for services, licenses and permits, and miscellaneous revenues are recorded when received in cash since they are generally not measurable until actually received which is the same as the date the services are rendered, or the license or permits are issued.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D. Measurement Focus and Basis of Accounting (Continued)**

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of these revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

The reported fund balance for each fund is considered a measure of "current financial resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly they present a summary of sources and uses of "current financial resources" during the period.

Special reporting treatments are applied to governmental fund inventories and prepaid expenditures to indicate that they do not represent "current financial resources", since they do not represent net expendable current assets. Such amounts are offset by fund balance reserve accounts.

Proprietary and fiduciary funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when incurred. These funds are accounted for on a flow of economic resources measurement focus whereby all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total assets.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the funds' principal ongoing operations. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating items.

GASB Statement Number 20 requires that governments' proprietary activities apply all applicable GASB pronouncements as well as the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins. Governments are given the option whether or not to apply all FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements. The City has elected not to implement FASB Statements and Interpretations issued after November 30, 1989.

Agency funds are custodial in nature and do not measure results of operations or have a measurement focus.

**E. Cash, Cash Equivalents, and Investments**

Cash balances of City funds, except for all Component Units, Pension Trust Fund, a portion of the El Paso International Airport relating to passenger facility charge revenue, and certain agency funds, are pooled and invested. Earnings from pooled investments are allocated to funds based upon their share of pooled cash. Each fund's equity in the pooled cash and investments is presented as "Cash and Cash Equivalents" and the negative balances have been reclassified to due to/from other funds. The City reports cash in demand deposit accounts and investment pools as "Cash and Cash Equivalents".

Capital projects funded through bonds with future debt service requirements transfer all investment interest earned during the year to the Debt Service Fund if the debt covenants require the transfer. When projects are completed, any remaining cash is transferred to the debt service fund as prescribed by the debt covenants.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E. Cash, Cash Equivalents, and Investments (Continued)**

For both the general government and the component units all investments with an original maturity greater than one year from date of purchase are stated at fair value based on quoted market prices as of year-end. Investments with an original maturity of less than one year are reported at amortized cost. Premiums and discounts on investments are amortized or accreted using the straight-line method, which approximates the interest method, over the terms of the related securities.

Realized gains or losses resulting from the sale of investments are determined by the specific cost of the securities sold.

For purposes of the statement of cash flows, the City considers all highly liquid investments with an original maturity of approximately ninety days or less to be cash equivalents.

**F. Inventories and Prepaid Items**

Inventories of materials and supplies consist primarily of expendable items held for consumption. They are stated at the lower of cost, based on a first-in, first-out method, or market for all governmental and proprietary funds and on the statement of net assets for governmental activity and business-type activity. Inventories of the Component Unit - El Paso Water Utilities are stated at the lower of average cost or market. The "consumption" method is used to account for inventories. Under the consumption method, inventory acquisitions are recorded in inventory accounts and charged as expenditures (governmental fund types) or expenses (proprietary fund types and Component Unit - El Paso Water Utilities) when used. On the government-wide statement of activities consumption of inventory is recorded as an expense.

Prepaid items, recorded in both government-wide (including Component Unit - El Paso Water Utilities) and fund financial statements are goods or services that are paid for in advance and are applicable to future accounting periods. Using the consumption method, prepaid items are recorded as expenditures (governmental fund types) or expenses (proprietary fund types) as the goods or services are used. On the government-wide statement of activities consumption of prepaid items is recorded as an expense.

**G. Capital Assets**

Prior to GASB Statement Number 34, capital assets for governmental funds were recorded in the General Fixed Assets Account Group and were not depreciated. The new model requires that all capital assets, whether owned by governmental activities or business-type activities, be recorded and depreciated in the government-wide financial statements. In the governmental fund statements capital assets are not reported as they do not fit in the current financial resources measurement focus.

Capital assets, including public domain infrastructure (e.g., roads, bridges, sidewalks, and other assets that are immovable and of value only to the City) are defined as assets with an initial, individual cost of more than \$5,000 and an estimated useful life greater than one year. Capital assets are recorded at cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

Major outlays for capital assets and improvements are capitalized as the projects are constructed. Interest incurred during the construction phase of projects is reflected in the capitalized value of the asset constructed for the enterprise funds. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major improvements are capitalized and depreciated over the remaining useful lives of the related capital assets.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**G. Capital Assets (Continued)**

Capital assets of the primary government (including the El Paso International Airport, International Bridges, Department of Solid Waste Management and Mass Transit funds) are depreciated or amortized using the straight-line method and the following estimated useful lives:

Land improvements	15 to 20 years
Building and improvements	5 to 50 years
Vehicles and major equipment	3 to 12 years
Data processing	3 to 5 years
Infrastructure	12 to 100 years
Other fixed assets	5 to 15 years

When fixed assets are retired from service or otherwise disposed of, a gain or loss, if any, on disposal of assets is recognized. Capital assets transferred between funds are transferred at their net book value (cost less accumulated depreciation) or net realizable value, if lower, as of the date of the transfer.

**Component Unit – EPWU**

The EPWU utility plant in service is recorded on the basis of cost. Assets acquired through contributions are capitalized and recorded in the plant accounts at estimated fair market value at date of donation. EPWU capitalizes certain interest costs on revenue bonds associated with newly constructed utility plant additions. Maintenance, repairs, and minor renewals are charged to operating expense, while major plant replacements are capitalized. It is the policy of EPWU to capitalize infrastructure fixed assets.

EPWU provides for depreciation of the utility plant on the straight-line method applied to individual assets. The following estimated average useful lives are used in providing for depreciation of the EPWU utility plant:

Building and shops	25 to 33 years
Vehicles and heavy equipment	5 years
Equipment and tools	3 to 33 years
Water plant	10 to 50 years
Sewer plant	5 to 50 years

**H. Insurance**

Activity for certain self-insurance programs is recorded in the City's Internal Service Self-Insurance Fund. Assets and obligations related to employee health benefits, workers' compensation, and unemployment compensation are included in the Self-Insurance Fund.

The City is self-insured for general liability (excluding the Mass Transit Department's fleet of vehicles, liability insurance for the El Paso International Airport, and certain other catastrophic liability insurance). Expenditures for these liabilities are accounted for in the General Fund, which will pay any liabilities incurred.

Additionally, the City maintains insurance policies acquired from independent insurance carriers covering all structural property.

The City provides employee health and workers' compensation benefits under its self-insurance programs. Employee health and workers' compensation benefit liabilities are accrued in the Internal Service Funds based upon actuarially determined estimates of the aggregate liability for unpaid benefits. All health and workers' compensation claims liabilities, including an estimate for claims incurred but not reported, are recorded by the City. In addition, the City has a stop loss policy for health claims.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H. Insurance (Continued)**

The City is subject to the State of Texas Employment Commission Act. Under this act, the City's method for providing unemployment compensation is to reimburse the State of Texas (State) for claims paid by the State.

**I. Deferred Revenue and Uncollectible Loans**

Deferred revenue represents amounts that have been collected or billed in advance of revenue recognition criteria and low-income housing loans made from Community Development Block Grants Fund. Notes receivable of \$34,161,059, an allowance for estimated uncollectible notes receivable in the amount of \$5,258,438, and deferred revenue of \$28,902,621 is reported for these low-income housing loans in the Statement of Net Assets and Governmental Funds Balance Sheet.

**J. Interfund Transactions**

**1. Interfund Receivables and Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

**2. Transactions Between Funds**

Transactions between funds, which would have been treated as revenues, expenditures, or expenses if they involved organizations external to the governmental unit, are accounted for as revenues, expenditures, or expenses in the funds involved. Transactions which constitute reimbursements of a fund for expenditures or expenses initially made from that fund which are properly applicable to another fund are recorded as expenditures or expenses in the reimbursing fund and as reductions of the expenditure or expense in the fund reimbursed. All other transfers are included in the results of operations of both Governmental and Proprietary Funds.

**K. Federal and State Grants**

Grants and entitlements received for purposes normally financed through the general government are accounted for within the Special Revenue Funds. Revenues are recognized when the expenditures of Federal and State grant funds are made and all eligibility requirements have been met. Amounts owed to the City at August 31, 2002 for grants and entitlements are reflected as "Due from other government agencies".

Grants received by Proprietary Funds are reported in the applicable Proprietary Fund.

**L. Compensated Absences**

City employees, excluding uniformed Police Department and Fire Department employees, earn vacation leave, which may either be taken or accumulated (up to a maximum of 200 hours) until paid upon termination or retirement. For uniformed Police Department and Fire Department employees only, unused leave and holiday hours are accumulated and paid upon termination, retirement, or death.

Leave benefits are accrued as a liability as the benefits are earned by employees, but only to the extent that it is probable that the City will compensate the employees through paid time off or cash payments conditioned on the employees' termination or retirement. For governmental funds, a liability for these amounts is reported only if they have matured as a result of termination or retirement. For the government-wide financial statements and enterprise fund financial statements, all of the outstanding compensated absences are recorded as a liability.



**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**M. Long-Term Obligations, Bond Premiums, Discounts, and Insurance Costs**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. In these statements, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**N. Restrictions and Designations of Fund Balances/Net Assets**

Restricted net assets (proprietary and fiduciary funds) are legally segregated for a specific use. Designated portions of fund balance (governmental funds) indicate tentative future spending plans, which may be changed and are subject to subsequent authorization before expenditures can be made. The nature and purpose of these restrictions and designations are explained below:

**Restrictions**

Restricted net assets of the El Paso International Airport Fund were \$29,987,614 and relate to funds set aside for future airport maintenance and debt service.

Restricted net assets of the International Bridges Fund were \$419,345 and relate to bond requirements that certain amounts be set aside for future debt service, repairs, and maintenance of the Zaragoza Bridge.

Restricted net assets of the Mass Transit Fund were \$6,051,320 and relate to amounts required to match Federal grants.

**Restricted for Employee Retirement**

Pension trust fund balances are restricted for future payments to beneficiaries of the City Employees' Pension Fund.

**Restricted for Debt Service**

Total fund balance has been restricted in the Debt Service Fund for future payment of debt service.

**Restricted for Cash Reserve**

In compliance with the City charter, the General Fund has restricted \$16,000,000 of its fund balance to be used at the discretion of the City Council, in lieu of short-term borrowing.

**Designations**

**Designated for Subsequent Year's Expenditures**

The unreserved portion of fund balance designated for subsequent year's expenditures is the amount that has been authorized by City Council to be used in the following year's budget.

**Designated for Contingencies**

The City Council has designated \$1,000,000 for the payment of future claims in addition to amounts already accrued in the Enterprise and Internal Service Funds.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**O. Statement of Cash Flows**

For purposes of the statement of cash flows, the City considers cash and cash equivalents to be currency on hand, cash held by trustee, demand deposits with banks, and all amounts included in pooled cash and investment pools.

**P. Claims and Judgments**

Claims and judgments are accrued as expenditures in governmental funds for the matured amount expected to be liquidated with expendable available financial resources. The entire liability for claims and judgments is reported in the government-wide financial statements and in the enterprise fund financial statements when it is probable that a liability has been incurred.

**Q. Solid Waste Landfill Closure and Post-closure Cost**

Solid waste landfill closure and post-closure costs are accounted for in accordance with guidelines recommended by GASB Statement Number 18, *Accounting for Municipal Solid Waste Landfill Closure and Post-closure Care Costs*. The liability is recorded in the Department of Solid Waste Management Enterprise Fund. A complete explanation of the liability and its calculation is in Note 7.

**R. Fiscal-year Inconsistencies**

The City's component unit, the EPWU, operates on a fiscal year ending February 28. Therefore, the following amounts reported by the primary government as "Due from component unit" are inconsistent with amounts reported by the EPWU as "Due to primary government":

Primary government - due from component unit	
Governmental funds	
General fund	\$ 609,892
Proprietary funds	
Department of Solid Waste Management	<u>2,088,841</u>
Due from component unit	<u>\$ 2,698,733</u>
Component unit - EPWU - due to primary government	<u>\$ 2,304,640</u>

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 2. DEPOSITS AND INVESTMENTS**

Combined cash and cash equivalents and investments are presented below to provide an indication of the proportionate amount of cash and investments held.

	Statement of Net Assets			Statement of Net Assets-Fiduciary Funds			Total
	Primary Government	Component Unit-El Paso Water Utilities	Component Units-Other	Pension Trust Fund	Private Purpose Trusts	Agency Funds	
Cash and cash equivalents	\$ 199,530,290	135,666,428	1,146,862	20,997,487	11,143,300	1,450,159	369,934,526
Investments	169,948,155	147,565,470		314,453,536			631,967,161
Less: Investments in Mutual funds and investments with original maturities of less than ninety days included in cash equivalents	<u>(169,383,614)</u>	<u>(147,565,470)</u>					<u>(316,949,084)</u>
Total	<u>\$ 200,094,831</u>	<u>135,666,428</u>	<u>1,146,862</u>	<u>335,451,023</u>	<u>11,143,300</u>	<u>1,450,159</u>	<u>684,952,603</u>

**Pooled Cash and Investments**

The City maintains a cash and investment pool that is available for use by funds, excluding all component units, a portion of the El Paso International Airport Fund relating to the airport passenger facility charge revenue, Pension Trust Fund (CEPF), and a portion of Agency Funds, which are held separately. Each funds portion of this pool is displayed on the statements as "Cash and cash equivalents". The cash and investment pool was comprised of the following at August 31, 2002:

Cash in bank	\$ 41,452,791
Cash on hand	69,518
Investments	<u>157,530,543</u>
	<u>\$ 199,052,852</u>

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 2. DEPOSITS AND INVESTMENTS (Continued)**

**Pooled Cash and Investments (Continued)**

A summary of cash and cash equivalents by fund follows:

	<u>Pooled</u>	<u>Non-Pooled</u>	<u>Total</u>
General Fund	\$ 31,560,425		31,560,425
Debt Service Fund	11,094,529		11,094,529
Capital Projects Fund	75,838,196		75,838,196
Non-Major Governmental Funds	8,087,360		8,087,360
Internal Service Funds	200		200
Enterprise Funds			
El Paso International Airport	47,961,172	11,866,344	59,827,516
International Bridges	3,663,842		3,663,842
Department of Solid Waste Management	4,928,734		4,928,734
Mass Transit	4,529,488		4,529,488
Cash and Cash Equivalents - Statement of Net Assets			<u>199,530,290</u>
Fiduciary Funds			
Pension Trust Fund		20,997,487	20,997,487
Private Purpose Trusts	11,143,300		11,143,300
Agency Funds	245,606	1,204,553	1,450,159
Component Units			
Other		1,146,862	1,146,862
El Paso Water Utilities		<u>135,666,428</u>	<u>135,666,428</u>
Cash and cash equivalents	<u>\$ 199,052,852</u>	<u>170,881,674</u>	<u>369,934,526</u>

**Deposits**

The City's deposits with financial institutions are categorized to give an indication of the level of credit risk (Category 1 – lowest level of risk to Category 3 – highest level of risk). Category 1 are deposits insured by the FDIC or collateralized with securities held by the City or the City's agent in the City's name. Category 2 are deposits collateralized by securities held by the pledging bank's agent in the City's name. Category 3 are deposits not collateralized which include deposits collateralized by securities held by the pledging financial institution or by its trust department or agent but not in the City's name. Accordingly, deposits of the City are categorized by credit risk as follows:

	Carrying Amount	Bank Balance	<u>Category</u>		
			<u>1</u>	<u>2</u>	<u>3</u>
Cash and investment pool:					
With financial institutions	41,452,791	48,344,127	48,344,127		
Cash held separately:					
With financial institutions	2,364,688	2,353,714	2,353,714		
CEPF:					
With financial institutions	20,997,487	20,997,487		20,997,487	
Component unit - EPWU					
With financial institutions	3,274,047	4,037,139	4,037,139		

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 2. DEPOSITS AND INVESTMENTS (Continued)**

**Investments**

Chapter 2256, Texas Government Code (The Public Funds Investment Act) and the City of El Paso Investment Policy authorize the City to invest in:

- a. Obligations of the United States Treasury or its agencies and instrumentalities.
- b. Direct obligations of the State of Texas.
- c. Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by the State of Texas or the United States or its agencies and instrumentalities.
- d. Obligations of states, agencies, counties, or cities rated A or better by a national investment rating firm.
- e. Certificates of deposit that are insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation or its successor, or secured by obligations described in (a) through (d) above, and having a market value of at least the principal amount of the certificates.
- f. Fully collateralized direct and reverse repurchase agreements. State statutes require that securities underlying repurchase agreements must have a market value of at least 100% of the repurchase agreement's cost. Money received by the City under the terms of a reverse security repurchase agreement may be used to acquire additional authorized securities, but the term of the authorized security acquired must mature not later than the expiration date stated in the reverse security repurchase agreement.
- g. Bankers acceptances accepted by a domestic bank maturing in 270 days or less from the date of its issuance and is rated at least A-1, P-1 by a national investment rating firm.
- h. Commercial paper with a stated maturity of 270 days or less from the date of its issuance and is either (1) rated not less than A-1, P-1 by at least two national investment rating firms, or (2) is rated at least A-1, P-1 by one national investment rating firm and is fully secured by an irrevocable letter of credit issued by a bank organized and existing under the laws of the United States or any state thereof.
- i. SEC-regulated, no load money market mutual funds with a dollar weighted average portfolio maturity of 90 days or less, whose assets consist exclusively of securities described in (a) through (h) above and whose investment objectives include seeking to maintain a stable net asset value of \$1 per share.
- j. Local government investment pools such as the Texas Local Government Investment Pool (TEXPOOL) organized in accordance with Chapter 791, Texas Government Code (The Interlocal Cooperation Act), Local Government Investment Cooperative (LOGIC) and Texas STAR (TexSTAR), whose assets consist of the obligations described in (a) through (h) above. A public funds investment pool must be continuously rated no lower than AAA, AAA-m or at an equivalent rating by at least one nationally recognized rating service.

Share certificates issued by State or Federal credit unions domiciled in Texas that are guaranteed or issued by the National Credit Union Share Insurance Fund or its successor, or secured by obligations described in (a) through (d) above having a market value of at least the principal amount of the certificates.

The City follows GASB Statement Number 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. This statement requires that governmental entities should report investments at fair value on the balance sheet, and that all investment income, including changes in the fair value of investments, should be reported as revenue in the operating statement. The change in investment value is reported on the balance sheet in pooled investments and cash; the revenue is reported on the income statement in net increase / decrease in the fair value of investments.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 2. DEPOSITS AND INVESTMENTS (Continued)**

**Investments (Continued)**

The City participates in TEXPOOL, LOGIC, and TexSTAR, which are external investment pools. The State Comptroller of Public Accounts maintains oversight responsibility for TEXPOOL. This responsibility includes the ability to influence operations, designation of management, and accountability for fiscal matters. LOGIC and TexSTAR are public funds investment pools organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code and are privately managed. Although TEXPOOL, LOGIC, and TexSTAR are not registered with the SEC as investment companies, they operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. GASB Statement 31 allows 2a7-like pools to use amortized cost (which excludes unrealized gains and losses) rather than fair value to report net assets to compute share price. The fair value of the City's position in TEXPOOL, LOGIC, and TexSTAR is the same as the value of TEXPOOL, LOGIC, and TexSTAR shares.

State statutes permit the City to enter into certain repurchase agreements. That is, a sale of securities with a simultaneous agreement to repurchase them in the future at the same price plus a contract rate of interest. All sales of investments under reverse repurchase agreements must be for fixed terms. In investing the proceeds of reverse repurchase agreements, the term to maturity of the investments is the same as the term of the reverse repurchase agreement. During fiscal year 2002, the City did not enter into any reverse repurchase agreements.

The City's investments (with exceptions noted above) are categorized below to give an indication of the level of custodial credit risk (Category 1 - lowest level of risk to Category 3 - highest level of risk) assumed by the City at year-end. Investments not evidenced by securities that exist in physical or book entry form are not categorized. Category 1 includes investments that are insured or registered or for which the securities are held by the City or its agent in the City's name. Category 2 includes uninsured or unregistered investments for which the securities are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the City's name.

	<u>1</u>	<u>Category 2</u>	<u>3</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
<b>Primary Government Investments</b>					
Obligations of the U.S. Government and its Agencies		46,309,570		46,309,570	46,309,570
Corporate bonds		69,081,518		69,081,518	69,081,518
Corporate stocks		134,484,001		134,484,001	134,484,001
Bank collective investment funds		65,142,988		65,142,988	65,142,988
		<u>315,018,077</u>		<u>315,018,077</u>	<u>315,018,077</u>
<b>Investments not Categorized</b>					
Investment pools				169,383,614	169,383,614
				<u>169,383,614</u>	<u>169,383,614</u>
Total Primary Government		<u>315,018,077</u>		<u>484,401,691</u>	<u>484,401,691</u>
<b>Component Unit Investments</b>					
Obligations of the U.S. Government and its Agencies	15,173,089			15,173,089	15,173,089
Mutual Funds Invested in U.S. Treasuries				132,392,381	132,392,381
<b>Total Component Unit</b>	<u>15,173,089</u>			<u>147,565,470</u>	<u>147,565,470</u>
<b>Total Investments</b>	<u>\$ 15,173,089</u>	<u>315,018,077</u>		<u>631,967,161</u>	<u>631,967,161</u>

On April 6, 2001, the issuer of an investment held in the LOGIC investment pool declared bankruptcy. The City's share in this investment was \$334,754. Subsequently, on April 5, 2002, this investment was redeemed on a dollar for dollar basis. The City did not receive any interest on this investment during this period.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 2. PROPERTY TAXES**

**Levy, Assessment And Collection**

The City's property tax is levied each October 1 on the assessed value listed as of January 1 for all real and personal property located in the City. A receivable for property taxes is recognized and recorded on the balance sheet at the levy date. The adjusted assessed value for the roll as of January 1, 2002, upon which the 2002 levy was based, was \$17,205,865,441.

Taxes are due by January 31 following the October 1 levy date. During the year ended August 31, 2002, 96.8% of the current tax levy (October 1, 2001) was collected. The statutory lien date is January 1.

The methods of property assessment and tax collection are determined by Texas statute. The statutes provide for a property tax code, county-wide appraisal districts, and certain exemptions from taxation, such as intangible personal property, household goods, and family-owned automobiles.

The appraisal of property within the City is the responsibility of the El Paso Central Appraisal District. The El Paso Central Appraisal District is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100% of its appraised value and is prohibited from applying any assessment ratios. The value of property within the appraisal district must be reviewed every three years; however, the City may require more frequent reviews of appraised values at its own expense. The City may challenge appraised values established by the appraisal district through various appeals and, if necessary, legal action.

The City is authorized to set tax rates on property within the City limits. However, if the adopted tax rate for operations exceeds the effective operating rate as calculated pursuant to the property tax code for the previous year by more than 8%, qualified voters of the City may petition for an election to determine whether to limit the tax rate increase to no more than 8%.

Through a contractual arrangement, the City of El Paso bills and collects property taxes for the City, as well as for several other governmental entities. The City is permitted by Article II, Section 5 of the State of Texas Constitution to levy taxes up to \$2.50 per \$100 of assessed valuation for general governmental services, including the payment of principal and interest on general obligation long-term debt. Under the City Charter, a limit on taxes levied for general governmental services, exclusive of payments of principal and interest on general obligation long-term debt, has been established at \$1.85 per \$100 assessed valuation.

The tax rate to finance general governmental purposes, other than the payment of principal and interest on general obligation long-term debt, for the year ended August 31, 2002, was .5421 per \$100 assessed valuation. The City has a tax margin for general governmental purposes of \$1.3079 per \$100 assessed valuation, and could levy \$225,035,514 in additional taxes from the assessed valuation of \$17,205,865,441 before the legislative limit is reached.

Property taxes that are measurable and available (receivable within the current period and collected within the current period or within 60 days thereafter to be used to pay liabilities of the current period) are recognized as revenue in the year of levy. Property taxes that are measurable, but not available, are recorded, net of estimated uncollectible amounts, as deferred revenues in the year of levy. Such deferred revenues are recognized as revenue in the fiscal year in which they become available.

Balance of delinquent property taxes receivable and property tax assessments included in deferred revenues as of August 31, 2002, are as follows:

Governmental activity:	<u>General Fund</u>	<u>Debt Service</u>
Property taxes receivable	\$ 7,679,426	2,540,348
Less allowance for uncollectibles	<u>76,794</u>	<u>25,402</u>
Net property taxes receivable	<u>7,602,632</u>	<u>2,514,946</u>
Deferred ad valorem taxes	<u>\$ 6,574,260</u>	<u>1,982,148</u>

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 4. RECEIVABLES**

Receivables are summarized below:

	Governmental activities						August 31, 2002
	General Fund	Community Development Block Grants	Debt Service	Capital Projects	Non Major Funds	Internal Service Funds	
Property taxes	\$ 7,679,426		2,540,348				10,219,774
Sales taxes	7,582,010						7,582,010
Trade	196,057					51,585	247,642
Other	691,692				96,214		787,906
Fines and forfeits	48,809,926						48,809,926
Due from other government agencies		4,554,707		900,119	2,877,089		8,331,915
Notes receivable - low income housing loans		34,161,059					34,161,059
Allowance for doubtful accounts	<u>(22,322,242)</u>	<u>(5,258,438)</u>	<u>(25,402)</u>				<u>(27,606,082)</u>
	<u>\$ 42,636,869</u>	<u>33,457,328</u>	<u>2,514,946</u>	<u>900,119</u>	<u>2,973,303</u>	<u>51,585</u>	<u>82,534,150</u>

	Business-type activities		
	El Paso International Airport	Mass Transit	August 31, 2002
Sales Taxes	\$	3,748,808	3,748,808
Trade	2,361,957	55,067	2,417,024
Notes	45,654		45,654
Due from other government agencies	1,176,129	7,047,514	8,223,643
Allowance for doubtful accounts	<u>(302,400)</u>		<u>(302,400)</u>
	<u>\$ 3,281,340</u>	<u>10,851,389</u>	<u>14,132,729</u>



**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 5. CAPITAL ASSETS**

Capital asset activity for the government-wide financial statements was as follows:

	<u>Balances</u> <u>September 1, 2001</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balances</u> <u>August 31, 2002</u>
<b>Governmental Activities: <sup>1</sup></b>				
Capital assets not being depreciated				
Land	\$ 129,858,498	2,395,128		132,253,626
Construction in progress		<u>563,972</u>		<u>563,972</u>
Total capital assets not being depreciated	<u>129,858,498</u>	<u>2,959,100</u>		<u>132,817,598</u>
Capital assets being depreciated				
Buildings	163,751,462	5,233,365		168,984,827
Improvements other than buildings	19,462,513			19,462,513
Vehicles and major equipment	70,717,315	8,090,764	(4,357,457)	74,450,622
Data processing equipment and software	951,170	2,610,278		3,561,448
Other capital assets	5,359,872		(956,407)	4,403,465
Infrastructure	<u>550,056,940</u>	<u>37,196,654</u>		<u>587,253,594</u>
Total capital assets, being depreciated	<u>810,299,272</u>	<u>53,131,061</u>	<u>(5,313,864)</u>	<u>858,116,469</u>
Less accumulated depreciation for:				
Buildings	(73,046,245)	(3,254,578)		(76,300,823)
Improvements other than buildings	(15,128,820)	(614,114)		(15,742,934)
Vehicles and major equipment	(34,561,620)	(9,045,896)	2,429,969	(41,177,547)
Data processing equipment and software	(661,158)	(141,310)		(802,468)
Other capital assets	(2,768,581)	(905,623)		(3,674,204)
Infrastructure	<u>(382,924,265)</u>	<u>(15,854,819)</u>		<u>(398,779,084)</u>
Total accumulated depreciation	<u>(509,090,689)</u>	<u>(29,816,340)</u>	<u>2,429,969</u>	<u>(536,477,060)</u>
Total capital assets, being depreciated, net	<u>301,208,583</u>	<u>23,314,721</u>	<u>(2,883,895)</u>	<u>321,639,409</u>
Governmental activities capital assets, net	<u>\$ 431,067,081</u>	<u>26,273,821</u>	<u>(2,883,895)</u>	<u>454,457,007</u>

Depreciation expense was charged to governmental functions/programs in the government-wide financial statements as follows:

<b>Governmental Activities: <sup>1</sup></b>	
General government	\$ 433,695
Public safety	6,978,626
Public Works	17,967,709
Public health	520,360
Parks	1,661,153
Library	175,193
Culture and recreation	1,944,235
Community and economic development	<u>30,365</u>
Total Depreciation Expense - Governmental Activities	29,711,336
Internal Service Funds	<u>105,004</u>
Depreciation Expense	<u>\$ 29,816,340</u>

<sup>1</sup> The capital assets of internal service funds are included in governmental activities. In Fiscal Year 2002, internal service fund capital assets increased by \$214,026, decreased by \$424,529, resulting in an ending balance of \$1,681,069. Depreciation expense of \$105,004 resulted in an ending accumulated depreciation balance of \$1,183,290, to arrive at a net book value of \$497,779.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 5. CAPITAL ASSETS (Continued)**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-type activities:</b>				
El Paso International Airport				
Capital assets not being depreciated:				
Land	\$ 1,382,217			1,382,217
Construction in progress	23,074,206	28,916,510	35,429,343	16,561,373
Total capital assets not being depreciated	<u>24,456,423</u>	<u>28,916,510</u>	<u>35,429,343</u>	<u>17,943,590</u>
Capital assets being depreciated:				
Buildings	90,620,900	8,233,259	30,930	98,823,229
Improvements other than buildings	91,025,353	27,193,128	89,049	118,129,432
Vehicles and major equipment	11,141,315	613,242	1,124,745	10,629,812
Total capital assets being depreciated	<u>192,787,568</u>	<u>36,039,629</u>	<u>1,244,724</u>	<u>227,582,473</u>
Less accumulated depreciation for:				
Buildings	(24,242,165)	(2,901,869)	(29,969)	(27,114,065)
Improvements other than buildings	(51,451,950)	(5,167,092)	(85,575)	(56,533,467)
Vehicles and major equipment	(7,101,597)	(1,075,466)	(1,009,897)	(7,167,166)
Total accumulated depreciation	<u>(82,795,712)</u>	<u>(9,144,427)</u>	<u>(1,125,441)</u>	<u>(90,814,698)</u>
Total capital assets, being depreciated, net	<u>109,991,856</u>	<u>26,895,201</u>	<u>119,282</u>	<u>136,767,775</u>
El Paso International Airport capital assets, net	<u>134,448,279</u>	<u>55,811,711</u>	<u>35,548,625</u>	<u>154,711,365</u>
International Bridges				
Capital assets not being depreciated:				
Land	850,007			850,007
Construction in progress	403,923	434,281	403,923	434,281
Total capital assets not being depreciated	<u>1,253,930</u>	<u>434,281</u>	<u>403,923</u>	<u>1,284,288</u>
Capital assets being depreciated:				
Buildings	8,387,746			8,387,746
Improvements other than buildings				
Vehicles and major equipment	2,676,689			2,676,689
Total capital assets being depreciated	<u>11,064,435</u>			<u>11,064,435</u>
Less accumulated depreciation for:				
Buildings	(3,975,106)	(215,102)		(4,190,208)
Improvements other than buildings	(1,728,887)	(157,997)		(1,886,884)
Vehicles and major equipment				
Total accumulated depreciation	<u>(5,703,993)</u>	<u>(373,099)</u>		<u>(6,077,092)</u>
Total capital assets, being depreciated, net	<u>5,360,442</u>	<u>(373,099)</u>		<u>4,987,343</u>
International Bridges capital assets, net	<u>6,614,372</u>	<u>61,182</u>	<u>403,923</u>	<u>6,271,631</u>
Department of Solid Waste Management				
Capital assets not being depreciated:				
Land				
Construction in progress	2,419,996	430,333		2,850,329
Total capital assets not being depreciated	<u>2,419,996</u>	<u>430,333</u>		<u>2,850,329</u>
Capital assets being depreciated:				
Buildings	512,100			512,100
Improvements other than buildings	481,500	6,280		487,780
Vehicles and major equipment	21,714,512	7,583,345		29,297,857
Total capital assets being depreciated	<u>22,708,112</u>	<u>7,589,625</u>		<u>30,297,737</u>
Less accumulated depreciation for:				
Buildings	(295,110)	(10,242)		(305,352)
Improvements other than buildings	(412,667)	(20,833)		(433,500)
Vehicles and major equipment	(10,239,481)	(2,783,316)		(13,022,797)
Total accumulated depreciation	<u>(10,947,258)</u>	<u>(2,814,391)</u>		<u>(13,761,649)</u>
Total capital assets, being depreciated, net	<u>11,760,854</u>	<u>4,775,234</u>		<u>16,536,088</u>
Department of Solid Waste Management capital assets, net	<u>14,180,850</u>	<u>5,205,567</u>		<u>19,386,417</u>

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 5. CAPITAL ASSETS (Continued)**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<b>Business-type activities:</b>				
Mass Transit				
Capital assets not being depreciated:				
Land	4,106,007	95,468		4,201,475
Construction in progress	6,344,268	6,753,991	494,751	12,603,508
Total capital assets not being depreciated	<u>10,450,275</u>	<u>6,849,459</u>	<u>494,751</u>	<u>16,804,983</u>
Capital assets being depreciated:				
Buildings	12,716,369	1,682		12,718,051
Improvements other than buildings	19,338,716	1,759,007	17,773	21,079,950
Vehicles and major equipment	50,875,187	3,779,026	5,257,004	49,397,209
Total capital assets being depreciated	<u>82,930,272</u>	<u>5,539,715</u>	<u>5,274,777</u>	<u>83,195,210</u>
Less accumulated depreciation for:				
Buildings	(4,723,539)	(393,083)		(5,116,622)
Improvements other than buildings	(3,777,298)	(973,123)	(11,910)	(4,738,511)
Vehicles and major equipment	(34,444,713)	(4,574,963)	(4,951,728)	(34,067,948)
Total accumulated depreciation	<u>(42,945,550)</u>	<u>(5,941,169)</u>	<u>(4,963,638)</u>	<u>(43,923,081)</u>
Total capital assets, being depreciated, net	<u>39,984,722</u>	<u>(401,454)</u>	<u>311,139</u>	<u>39,272,129</u>
Mass Transit capital assets, net	<u>50,434,997</u>	<u>6,448,005</u>	<u>805,890</u>	<u>56,077,112</u>
<b>All business-type activities:</b>				
Capital assets not being depreciated:				
Land	6,338,231	95,468		6,433,699
Construction in progress	32,242,393	36,535,115	36,328,017	32,449,491
Total capital assets not being depreciated	<u>38,580,624</u>	<u>36,630,583</u>	<u>36,328,017</u>	<u>38,883,190</u>
Capital assets being depreciated:				
Buildings	112,237,115	8,234,941	30,930	120,441,126
Improvements other than buildings	110,845,569	28,958,415	106,822	139,697,162
Vehicles and major equipment	86,407,703	11,975,613	6,381,749	92,001,567
Total capital assets being depreciated	<u>309,490,387</u>	<u>49,168,969</u>	<u>6,519,501</u>	<u>352,139,855</u>
Less accumulated depreciation for:				
Buildings	(33,235,920)	(3,520,296)	(29,969)	(36,726,247)
Improvements other than buildings	(57,370,802)	(6,319,045)	(97,485)	(63,592,362)
Vehicles and major equipment	(51,785,791)	(8,433,745)	(5,961,625)	(54,257,911)
Total accumulated depreciation	<u>(142,392,513)</u>	<u>(18,273,086)</u>	<u>(6,089,079)</u>	<u>(154,576,520)</u>
Total capital assets, being depreciated, net	<u>167,097,874</u>	<u>30,895,882</u>	<u>430,421</u>	<u>197,563,335</u>
All business-type activities capital assets, net	<u>\$ 205,678,498</u>	<u>67,526,465</u>	<u>36,758,438</u>	<u>236,446,525</u>

Depreciation expense was charged to business-type activities as follows:

International airport operations	\$ 9,144,427
International bridges operations	373,099
Solid waste operations	2,814,391
Mass transit	<u>5,941,169</u>
	<u>\$ 18,273,086</u>

The construction in progress at the airport consists of extension of Yarbrough Drive, a new cargo complex, and runway improvements. Interest costs incurred on Airport revenue bonds totaled \$2,396,336 in 2002. None of the construction projects in the fiscal year were financed by revenue bonds, therefore no interest costs were capitalized.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 5. CAPITAL ASSETS (Continued)**

**Construction Commitments**

	<u>Spent-to-Date</u>	<u>Remaining Commitment</u>
Governmental activities	\$ 32,789,888	12,686,065
Business-type activities	<u>25,730,887</u>	<u>2,342,294</u>
Total	<u>\$ 58,520,775</u>	<u>15,028,359</u>

**Component Unit – EPWU**

	<u>Beginning Balance Feb. 28, 2001</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance Feb. 28, 2002</u>
Capital assets, not being depreciated:				
Land and right-of-way	\$ 6,444,753	6,177,539		12,622,292
Land not in service	26,047,147	2,221,857	6,476	28,262,528
Construction work in progress	<u>44,306,645</u>	<u>61,108,834</u>	<u>26,455,076</u>	<u>78,960,403</u>
Total capital assets, not being depreciated	76,798,545	69,508,230	26,461,552	119,845,223
Capital assets, being depreciated:				
Wastewater plant	413,410,924	9,140,402	38,294	422,513,032
Water plant	375,101,678	12,746,485	325,213	387,522,950
Equipment and tools	18,411,906	2,311,375	100,303	20,622,978
Vehicles	9,474,188	791,925	463,281	9,802,832
Buildings and shops	<u>7,478,794</u>	<u>621,620</u>	<u>3,295</u>	<u>8,097,119</u>
Total capital assets, being depreciated	823,877,490	25,611,807	930,386	848,558,911
Less accumulated depreciation	<u>(312,050,943)</u>	<u>(27,940,335)</u>	<u>(927,141)</u>	<u>(339,064,137)</u>
Component unit capital assets, net	<u>\$ 588,625,092</u>	<u>67,179,702</u>	<u>26,464,797</u>	<u>629,339,997</u>

Land not in service is essentially unimproved land that the EPWU has purchased for its surface and ground water rights, and for watershed management and source water protection.

Construction in progress in the component unit represents additional water treatment and wastewater plants, and a management information system. The component unit capitalizes interest cost as a component of the cost of construction in progress, in accordance with Statements of Financial Accounting Standards Number 34 and Number 62. Interest costs incurred on revenue bonds totaled \$2,253,303 in 2002, none of which was capitalized as part of the cost of construction in progress because revenue bond proceeds were not used.

The component unit was committed to open contracts relating to construction projects totaling \$112,942,239 as of February 28, 2002.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

**A. Interfund Receivables and Payables**

Interfund receivable and payable balances at August 31, 2002, were as follows:

Due To:	Due From:						Total
	Governmental activities:					Business-type activities	
	General Fund	Community Development Block Grants	Capital Projects	Other Governmental Funds	Internal Service Funds	Department of Solid Waste Management	
Governmental activities:							
General Fund	\$	2,981,727	190,099		4,430,923	2,749	7,605,498
Other Governmental Funds				1,925,025			1,925,025
Internal Service Funds			107,586				107,586
Total governmental activities		<u>2,981,727</u>	<u>297,685</u>	<u>1,925,025</u>	<u>4,430,923</u>	<u>2,749</u>	<u>9,638,109</u>
Business-type activities:							
El Paso International Airport	134,592						134,592
Department of Solid Waste Mgt.	922,658		6,000,089				6,922,747
Total Business-type Activities	<u>1,057,250</u>	<u>-</u>	<u>6,000,089</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,057,339</u>
Total	<u>\$ 1,057,250</u>	<u>2,981,727</u>	<u>6,297,774</u>	<u>1,925,025</u>	<u>4,430,923</u>	<u>2,749</u>	<u>16,695,448</u>

The City intends and expects to repay all balances in the next fiscal year, except for \$6,297,774 due from the Capital Projects Fund to the Internal Service Funds (\$107,586) and Department of Solid Waste Management (\$6,190,188). This balance is the result of management's decision to record certain proceeds from debt issued to acquire capital assets for proprietary funds in the Capital Projects Fund. Liquidation of these balances occurs when management decides to acquire capital assets in the respective proprietary fund.

**B. Transfers**

Interfund transfers made during the year are as follows:

Transfer From:	Transfer To:				Total
	General Fund	Debt Service	Capital Projects	Other Governmental Funds	
Governmental activities:					
General Fund	\$		607,492	181,000	788,492
Capital Projects		383,650			383,650
Total governmental activities		<u>383,650</u>	<u>607,492</u>	<u>181,000</u>	<u>1,172,142</u>
Business-type activities:					
El Paso International Airport	3,052,393				3,052,393
International Bridges	7,946,667				7,946,667
Department of Solid Waste Mgt.	4,500,000			430,853	4,930,853
Mass Transit	3,750,000				3,750,000
Total Business-type Activities	<u>19,249,060</u>	<u>-</u>	<u>-</u>	<u>430,853</u>	<u>19,679,913</u>
Total	<u>\$ 19,249,060</u>	<u>383,650</u>	<u>607,492</u>	<u>611,853</u>	<u>20,852,055</u>

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 6. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)**

**B. Operating Transfers (Continued)**

The transfer from the General Fund to the Capital Projects fund represents management's decision to utilize investment interest revenues earned by the cash reserve fund to partially fund capital project equipment purchases for the City.

The transfer from the General Fund to the Other Governmental Funds represents management's decision to utilize General Fund resources to help pay for retaining lobbyists at the State and National levels.

The transfer from the Capital Projects Fund represents the transfer of investment interest revenue to Debt Service for those projects funded by bonded debt in which the debt covenants require such transfer.

The transfers from the El Paso International Airport, Solid Waste Management, and Mass Transit Proprietary Funds to the General Fund represents management's decision to charge payments in lieu of taxes to the business-type activities.

The transfer from the International Bridge Proprietary Fund to the General Fund represents management's decision to transfer net assets in excess of debt covenants to the general fund.

The transfer from the Solid Waste Management Fund to the Other Governmental Funds represents management's decision to use a portion of this proprietary fund's resources to fund graffiti cleanup projects in the City.

**NOTE 7. OPERATING LEASES**

**A. Primary Government**

The City, as lessee, leases buildings, office space, and equipment under various lease agreements. Generally, these lease agreements provide for cancellation in the event the City Council does not appropriate funding in subsequent fiscal years. Therefore, the City is not obligated beyond each fiscal year. Management expects the leases to continue. These leases are treated as operating leases for accounting purposes. Operating lease expenditures for the year ended August 31, 2002, amounted to \$2,889,972.

The City's commitments for such leases extend through August, 2022, and future minimum lease payments are as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
2003	\$ 1,864,060
2004	848,654
2005	517,425
2006	514,924
2007	514,807
2008 - 2012	2,061,877
2013 - 2017	1,022,180
2018 - 2022	<u>259,531</u>
Total	<u><u>\$ 7,603,458</u></u>

Additionally, the City, as lessor, leases certain buildings and equipment under various monthly lease agreements, which are cancelable.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 7. OPERATING LEASES (Continued)**

**A. Primary Government (Continued)**

A substantial portion of the airport terminal building and other areas are leased to third parties through operating leases. The majority of these include certified passenger airline leases, commercial and noncommercial aviation ground leases, industrial site leases, auto rental concession leases, and food and beverage concession leases. These leases are for varying periods and require the payment of minimum annual rentals. Leases with concessionaires also require payment of percentage rents based on sales in excess of stipulated amounts. Rental income in connection with these operating leases and various other monthly rental agreements for the year ended August 31, 2002, was \$11,562,362 including percentage contingent rents of \$1,929,569.

The following is a schedule of airport revenue from future minimum rentals on non-cancelable operating leases as of August 31, 2002:

<u>YEAR ENDING</u>	
2003	\$ 12,270,044
2004	12,220,682
2005	11,885,786
2006	10,351,722
2007	6,965,106
2008 - 2012	24,443,294
2013 - 2017	23,760,756
2018 - 2022	22,060,264
2023 - 2027	15,007,441
2028 - 2032	9,765,256
2033 - 2037	4,062,295
2038 - 2042	436,503
2043 - 2047	127,680
2048 - 2050	<u>57,456</u>
TOTAL	<u><u>\$ 153,414,285</u></u>

Historical costs of these leased assets and related accumulated depreciation were \$88,895,436 and \$25,520,753 respectively, as of August 31, 2002.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 7. OPERATING LEASES (Continued)**

**B. Component Unit - EPWU**

**1. Leasing Arrangements with the EPWU as Lessor**

EPWU, as lessor, leases real properties under various long-term lease agreements under the operating method of accounting for leases. Minimum future rentals to be received on non-cancelable leases as of February 28, 2002 for each of the next five years and in the aggregate are:

<u>Year Ended February 28</u>	<u>Amount</u>
2003	\$ 407,273
2004	394,549
2005	297,785
2006	269,524
2007	269,215
Thereafter	<u>1,033,135</u>
Total Minimum Future Rentals	<u>\$ 2,671,481</u>

**2. Leasing Arrangements with the EPWU as Lessee**

The Board leases computer equipment and copiers under various long-term lease agreements under the operating method of accounting for leases. Minimum future payments as of February 28, 2002 for each of the next five years and in the aggregate are:

<u>Year ended February 28</u>	<u>Amount</u>
2003	\$ 297,798
2004	142,068
2005	<u>76,581</u>
	<u>\$ 516,447</u>

**NOTE 8. LONG-TERM OBLIGATIONS**

**A. Primary Government**

**1. General Obligation Debt - Capital Projects Funding**

The Capital Projects Fund is used to account for the acquisition and construction of general government capital assets. Capital projects are funded primarily by the issuance of general obligation debt, other tax supported debt, and intergovernmental revenues.

General obligation debt, which includes general obligation bonds, certificates of obligation, and contractual obligations, is collateralized by the full faith and credit of the City and is reported as an obligation in the Statements of Net Assets, Governmental and Business-type Activities. The City intends to retire its general obligation debt, plus interest, from future ad valorem tax levies, and is required by ordinance to create from such tax revenues a sinking fund sufficient to pay the current interest due thereon and each installment of principal as it becomes due. The tax rate to finance the payment of principal and interest on general obligation long-term debt for the year ended August 31, 2002, was \$.177733 per \$100 assessed valuation.



**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 8. LONG-TERM OBLIGATIONS (Continued)**

**A. Primary Government (Continued)**

**1. General Obligation Debt - Capital Projects Funding (Continued)**

The City Charter states that all indebtedness of the City which is supported by property tax shall not exceed ten percent of the total assessed valuation of the City's tax rolls. Ten percent of the FY 2002 total assessed valuation base equals approximately \$1,724,697,692. The City's legal debt margin was \$1,364,525,802. General obligation debt sold to fund fixed assets of proprietary funds is reported as an obligation of these proprietary funds, although they are not obligated by the applicable bond indentures to repay any portion of principal and interest on outstanding general obligation debt. However, the City intends for the proprietary funds to meet the debt service requirements.

There are a number of limitations and restrictions contained in the various general obligation bond indentures. The City believes it is in compliance with all significant limitations and restrictions.

**2. Revenue Bonds**

The City issues revenue bonds for which income derived from the assets acquired or constructed with the debt proceeds are pledged to repay the principal and interest on bonds. The bond ordinances for the Zaragoza Bridge revenue bonds contain limitations and restrictions, including but not limited to the establishment of a sinking fund equal to 1.25 times the average annual debt service on the bonds. A reserve of retained earnings in the amount of \$419,345 in the International Bridges Fund has been established to comply with that requirement. The City believes it is in compliance with all significant limitations and restrictions of its revenue bond ordinances.

The 1996 revenue bonds reported in the El Paso International Airport Fund were issued at a discount and have an unamortized discount balance of \$983,955 at August 31, 2002.

**3. Notes Payable**

The City has received loans in the International Bridges Fund for which income derived from the assets acquired or constructed with the loan proceeds are pledged to repay the principal and interest on loans. These loans are repayable from bridge tolls collected by the City and are not repayable from general revenues of the City.

**4. Long-Term Debt**

The following summarizes significant facts about general obligation bonds, certificates of obligation, contractual obligations, revenue bonds, and notes payable:

<u>Purpose</u>	<u>Interest Rates</u>		<u>Amount</u>
	<u>Issue date</u>	<u>August 31, 2002</u>	
Governmental activities	3.25 - 8.25%	3.50 - 7.00%	\$ 348,930,206
Business-type activities	3.95 - 6.00%	3.25 - 8.00%	69,834,605
			<u>\$ 418,764,811</u>

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 8. LONG-TERM OBLIGATIONS (Continued)**

**A. Primary Government (Continued)**

**5. Bonded and Other Indebtedness Issued during Fiscal Year Ended August 31, 2002**

- a. In February, 2002, the City issued \$33,970,000 of certificates of obligation to fund various improvements within the City and to pay costs associated with the issuance of the certificates. These certificates of obligation bear interest at rates ranging from 3.25% to 5.25%, with final payment on August 15, 2021.
- b. In May, 2002, the City issued \$5,000,000 of commercial paper to begin parks improvement projects approved by the 2000 election which authorized the issuance of general obligation bonds. The commercial paper bears a 1.40% tax-free interest rate and matures in October, 2002. Ultimately the City will issue general obligation bonds to liquidate the commercial paper debt.
- c. In June, 2002, the City issued \$55,090,000 of general obligation refunding bonds for a current refunding of \$58,100,000 in outstanding bonds. The refunding was undertaken to reduce total future debt service payments. The refunding bonds bear interest at rates ranging from 3.50% to 5.75%, with final payment on August 15, 2012. The reacquisition price exceeded the net carrying value of the old debt by \$3,314,777 which is netted against the new debt and amortized over the life of the new debt. The transaction resulted in an economic gain of \$3,203,734 and a reduction of \$1,568,286 in future debt service payments.

**6. Bonds Authorized and Unissued**

At August 31, 2002, authorized and unissued bonds consisted of general obligation bonds of \$134,105,000. Authorized general obligation bonds are for the purpose of financing the costs of flood control and library materials. The following is a schedule of authorized but unissued bonds at August 31, 2002.

	<u>Date of Authorization</u>	<u>Amount Authorized</u>	<u>Approved by City Council for Issuance as CP Notes (1)</u>	<u>Amount Issued FY 2002</u>	<u>Amount Unissued 08/31/2002</u>
<b>Parks</b>	05/06/00	\$ 75,000,000	16,813,000	4,600,000	70,400,000
<b>Library</b>	05/06/00	26,095,000	20,052,000	1,320,000	24,775,000
<b>Zoo</b>	05/06/00	33,360,000	6,485,000	755,000	32,605,000
<b>Museum</b>	05/06/00	6,650,000	6,650,000	325,000	6,325,000
<b>Total</b>		<u>\$ 141,105,000</u>	<u>50,000,000</u>	<u>7,000,000</u>	<u>134,105,000</u>

(1) Note: The City has issued commercial paper notes in the principal amount of \$7,000,000. \$4,600,000 was issued for park purposes, \$755,000 for zoo purposes, \$1,320,000 for library purposes, and \$325,000 for history museum purposes.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 8. LONG-TERM OBLIGATIONS (Continued)**

**A. Primary Government (Continued)**

**7. Debt Service Requirements**

**Bonded Debt Requirements (General Obligation Bonds, Certificate of Obligation Bonds, Contractual Obligation Bonds, and Commercial Paper)**

<b>Year Ending August 31,</b>	<b>Governmental Activities</b>		<b>Business-Type Activities</b>	
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>
2003	\$ 27,618,526	18,059,713	3,406,474	1,188,536
2004	19,147,317	16,433,317	3,292,683	1,027,251
2005	16,798,412	15,466,737	3,081,588	891,736
2006	25,321,891	14,617,978	3,113,109	747,418
2007	24,199,932	13,323,629	2,435,068	601,130
2008 - 2012	116,339,825	48,472,937	6,475,175	1,801,830
2013 - 2017	63,244,926	23,771,708	1,985,074	699,871
2018 - 2022	35,587,377	10,973,996	997,623	204,472
2023 - 2028	<u>20,682,000</u>	<u>2,335,847</u>	<u>248,000</u>	<u>18,153</u>
Total	<u>\$ 348,940,206</u>	<u>163,455,862</u>	<u>25,034,794</u>	<u>7,180,397</u>

**Revenue Bond Debt Service Requirements**

<b>Year Ending August 31,</b>	<b>Business-type Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2003	\$ 3,625,000	2,129,212
2004	3,835,000	1,915,849
2005	4,030,000	1,720,929
2006	4,245,000	1,511,225
2007	4,465,000	1,288,338
2008 - 2012	13,365,000	3,255,965
2013 - 2017	<u>5,990,000</u>	<u>845,625</u>
<b>Total</b>	<u>\$ 39,555,000</u>	<u>12,667,143</u>

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 8. LONG-TERM OBLIGATIONS (Continued)**

**A. Primary Government (Continued)**

**7. Debt Service Requirements (Continued)**

**Notes Payable**

<b>Year Ending August 31,</b>	<b>Business-type Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2003	\$ 453,775	237,927
2004	468,987	219,715
2005	484,853	196,848
2006	501,402	175,299
2007	518,662	153,039
2008 - 2012	1,867,132	427,473
2013 - 2017	500,000	181,250
2018 - 2022	450,000	56,250
<b>Total</b>	<b>\$ 5,244,811</b>	<b>1,647,801</b>

**8. Advanced Refundings and Defeased Debt**

In prior years, the City legally defeased certain outstanding general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments of the old bonds. Accordingly, the trust accounts and the legally defeased bonds are not included in the City's financial statements.

At August 31, 2002, the remaining outstanding balance of legally defeased bonds (Certificate of Obligation 1996 issue) is \$3,025,000.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 8. LONG-TERM OBLIGATIONS (Continued)**

**A. Primary Government (Continued)**

**9. Long-Term Obligations and Amounts Due Within One Year**

<b>Governmental Activities:</b>	<b>Balance Sept. 1, 2001</b>	<b>Additions</b>	<b>Refunding</b>	<b>Reductions</b>	<b>Balance Aug. 31, 2002</b>	<b>Due Within One Year</b>
<b>Bonds payable:</b>						
General obligation bonds	\$ 190,035,000	55,090,000	48,185,000	9,725,000	187,215,000	12,600,000
Certificates of obligation	143,607,004	25,499,000	9,995,000	7,495,798	151,615,206	6,518,526
Contractual obligations	3,100,000				3,100,000	1,500,000
Commercial paper	2,000,000	5,000,000			7,000,000	7,000,000
Less: Unamortized (discount) premium	<u>(198,149)</u>	<u>3,479,377</u>		<u>5,652</u>	<u>3,275,576</u>	<u>721,505</u>
Total bonds payable	338,543,855	89,068,377	58,180,000	17,226,450	352,205,782	28,340,031
Compensated absences	21,403,023	9,215,735			30,618,758	23,576,444
Deferred revenue-low income housing loans	24,564,885	4,337,736			28,902,621	2,700,000
Arbitrage rebate liability	2,349,463			1,601,536	747,927	544,224
Accrued health claims	14,706,906	3,313,617			18,020,523	14,056,008
Claims and judgments	<u>1,743,650</u>			<u>1,371,420</u>	<u>372,230</u>	<u>372,230</u>
Total governmental activities						
Long-term liabilities	<u>403,311,782</u>	<u>105,935,465</u>	<u>58,180,000</u>	<u>20,199,406</u>	<u>430,867,841</u>	<u>69,588,937</u>
<b>Business-Type Activities:</b>						
<b>El Paso International Airport:</b>						
Revenue bonds	40,305,000			3,195,000	37,110,000	3,365,000
Less: Unamortized discount	<u>(1,053,410)</u>			<u>(69,455)</u>	<u>(983,955)</u>	<u>(69,455)</u>
Total bonds/notes payable	39,251,590			3,125,545	36,126,045	3,295,545
Compensated absences	<u>317,652</u>	<u>288,109</u>			<u>605,761</u>	<u>454,321</u>
Total El Paso International Airport	<u>39,569,242</u>	<u>288,109</u>		<u>3,125,545</u>	<u>36,731,806</u>	<u>3,749,866</u>
<b>International Bridges:</b>						
Revenue bonds	2,690,000			245,000	2,445,000	260,000
Notes payable	<u>5,684,000</u>			<u>439,189</u>	<u>5,244,811</u>	<u>453,775</u>
Total bonds/notes payable	8,374,000			684,189	7,689,811	713,775
Compensated absences	<u>48,476</u>	<u>11,092</u>			<u>59,568</u>	<u>44,676</u>
Total International Bridges	<u>8,422,476</u>	<u>11,092</u>		<u>684,189</u>	<u>7,749,379</u>	<u>758,451</u>
<b>Department of Solid Waste Management:</b>						
Certificates of obligation	<u>19,337,996</u>	<u>8,471,000</u>		<u>2,774,202</u>	<u>25,034,794</u>	<u>3,406,474</u>
Total bonds/notes payable	19,337,996	8,471,000		2,774,202	25,034,794	3,406,474
Landfill closure and post-closure	29,645,879			5,608,760	24,037,119	1,041,556
Delta Transfer Station closure costs	92,972				92,972	
Compensated absences	<u>156,892</u>	<u>206,420</u>			<u>363,312</u>	<u>272,484</u>
Total Department of Solid Waste Management	<u>49,233,739</u>	<u>8,677,420</u>		<u>8,382,962</u>	<u>49,528,197</u>	<u>4,720,514</u>
<b>Mass Transit:</b>						
Compensated absences	534,855	243,030			777,885	583,414
Claims and judgments	1,800,979			714,779	1,086,200	248,810
Hydrocarbon clean-up	<u>2,083,030</u>			<u>289,226</u>	<u>1,793,804</u>	<u>250,149</u>
Total Mass Transit	<u>4,418,864</u>	<u>243,030</u>		<u>1,004,005</u>	<u>3,657,889</u>	<u>1,082,373</u>
Total Business-type activities						
Long-term liabilities	<u>\$ 101,644,321</u>	<u>9,219,651</u>	<u>58,180,000</u>	<u>13,196,701</u>	<u>97,667,271</u>	<u>10,311,204</u>

**B. Component Unit - EPWU**

**1. Revenue Bonds**

Water and Sewer Revenue Bonds, in the amount of \$288,987,000 at February 28, 2002, are equally and ratably secured by and payable from an irrevocable first lien on and pledge of the net revenue of the EPWU.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 8. LONG-TERM OBLIGATIONS (Continued)**

**B. Component Unit – EPWU (Continued)**

**2. Changes in Long-Term-Debt**

Revenue Bonds changes during the year and balances, excluding deferred gain on refunding bond issues in the amount of \$1,584,235 at February 28, 2002, and deferred loss on refunding bond issues in the amount of \$590,264 at February 28, 2001, include the following individual issues:

	<u>Dated</u>	<u>Original Amount</u>	<u>Interest Rates</u>	<u>Balance Outstanding Mar. 1, 2001</u>	<u>Additions During Year</u>	<u>Deletions During Year</u>	<u>Balance Outstanding Feb. 28, 2002</u>
<b>Revenue Bonds</b>							
1988	11/01/88	\$ 22,000,000	4.00%	14,190,000		1,050,000	13,140,000
1990-B	12/01/90	8,000,000	0.00%	8,000,000			8,000,000
1992	09/01/92	36,170,000	4.00 to 6.30%	11,120,000		8,565,000	2,555,000
1993 SRF	09/01/93	25,000,000	2.60 to 4.85%	19,220,000		1,165,000	18,055,000
1993 Jr Lien	09/01/93	222,000	4.50 to 6.90%	39,000		9,000	30,000
1994-A	09/14/94	18,000,000	3.05 to 4.90%	14,650,000		755,000	13,895,000
1994-B	09/27/94	8,925,000	5.25 to 7.25%	3,060,000			3,060,000
1995	12/01/95	22,880,000	3.60 to 5.10%	19,430,000			19,430,000
1997	03/04/97	22,000,000	2.85 to 4.55%	20,050,000		725,000	19,325,000
1997-A	07/24/97	10,000,000	3.00 to 4.75%	8,955,000		370,000	8,585,000
1997-B Jr Lien	07/24/97	602,000	4.92 to 6.25%	230,000		20,000	210,000
1998	05/20/98	15,455,000	5.35%	14,065,000		800,000	13,265,000
1998-A	08/18/98	16,125,000	4.00 to 5.00%	14,645,000		780,000	13,865,000
1999-A	09/23/99	211,000	4.84 to 5.89%	211,000		7,000	204,000
1999-B	09/23/99	106,000	4.84 to 5.89%	106,000		3,000	103,000
1999-C	12/02/99	15,480,000	4.30 to 5.75%	15,480,000		495,000	14,985,000
1999-D	12/20/99	15,190,000	3.20%	6,615,000	7,890,000		14,505,000
2000	12/19/00	13,210,000	4.875 to 5.750%	13,210,000			13,210,000
2001	08/01/01	16,265,000	2.45 to 4.50%		16,265,000		16,265,000
2001-A	12/15/01	88,780,000	4.00 to 6.00%		88,780,000		88,780,000
2002	01/01/02	7,520,000	0.15 to 3.35%		7,520,000		7,520,000
	Total Bonds Outstanding			183,276,000	120,455,000	14,744,000	288,987,000
	Less Current Maturities			(11,919,000)			(11,919,000)
	<b>Total Component Unit - EPWU</b>			<b>\$ 171,357,000</b>	<b>120,455,000</b>	<b>14,744,000</b>	<b>277,068,000</b>

**3. Annual Revenue Bond Debt Service Requirements**

<u>Year Ending February,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2003	\$ 11,919,000	11,828,995	23,747,995
2004	14,826,000	12,708,957	27,534,957
2005	15,458,000	12,040,052	27,498,052
2006	14,297,000	13,373,793	27,670,793
2007	13,637,000	13,769,465	27,406,465
2008 - 2012	87,185,000	42,520,711	129,705,711
2013 - 2017	63,325,000	24,253,294	87,578,294
2018 - 2022	47,255,000	11,059,012	58,314,012
2023 - 2027	21,085,000	3,250,832	24,335,832
Totals	<b>\$ 288,987,000</b>	<b>144,805,111</b>	<b>433,792,111</b>

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 8. LONG-TERM OBLIGATIONS (Continued)**

**B. Component Unit – EPWU (Continued)**

**4. Advance Refundings**

The 2001A advance refunding resulted in a net gain of \$2,109,029 which will be accreted over the next four years. The EPWU in effect decreased its total debt service by \$269,322 over the next four years. This was done in order to structure the existing debt in such a way as to allow for the financing of the upcoming capital improvement programs and mitigate the required rate increases over the next five years. This resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$216,922.

**5. Debt Covenants**

The bond ordinances require the EPWU to maintain revenues in each fiscal year, after deduction for maintenance and operation expenses, in the amount of at least 1.5 times the debt service requirements in such year. The EPWU believes it is in compliance with this covenant.

**6. Commercial Paper**

In August, 1997, the PSB-City of El Paso approved a Commercial Paper Program in the amount of \$50,000,000. The purpose of the Commercial Paper Program is to provide funds for the interim financing of a portion of the costs of capital improvements to the system.

The borrowings under the Commercial Paper Program are equally and ratably secured by and are payable from (i) the proceeds from the sale of bonds or additional borrowing under the Commercial Paper Program and (ii) borrowing under and pursuant to the revolving credit agreement.

The EPWU and JP Morgan Chase Bank (Bank) have entered into a revolving credit agreement (Credit Agreement) pursuant to which the Bank is obligated under the Credit Agreement to loan to the City amounts not to exceed \$50,000,000 as amended, for the purpose of paying amounts due on the Commercial Paper Program. Any borrowing under the Credit Agreement is equally and ratably secured by and payable from the above-described sources pledged for payment of the Commercial Paper Program and from a pledge of the net revenues of the system, such pledge being subordinate to the pledge of net revenues securing all senior lien obligations. Management intends to continue the re-marketing of the tax exempt commercial paper notes as it intends to maintain a portion of its debt in variable rates.

Since the commercial paper represents activity that is the result of the EPWU's long term financing plan, the amounts outstanding are presented as long term. The commercial paper can be sold in \$100,000 increments and matures from one to 270 days. As of February 28, 2002, no amounts were outstanding, and as of February 28, 2001, the following amounts were outstanding:

<b>2001</b>	<b>Maturity Date</b>	<b>Interest Rate</b>
\$ 1,000,000	March 13, 2001	4.35%
15,000,000	April 3, 2001	3.55%
1,000,000	May 1, 2001	3.25%
<b>\$ 17,000,000</b>		

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 8. LONG-TERM OBLIGATIONS (Continued)**

**C. Solid Waste Landfill Closure And Post-Closure Care Cost**

The City owns and operates two landfills located in the East (Clint) and Northeast (McCombs) areas of the City. Closure and post-closure care of the landfills are subject to the requirements of Subtitle D of the Resource Conservation and Recovery Act (P.L. 94/580) and Sections 330.250-256 of Title 30 of the *Texas Administrative Code* administered by the Texas Commission on Environmental Quality (TCEQ), formerly the Texas Natural Resource Conservation Commission (TNRCC). These regulations require the City to place a final cover on each landfill when it ceases to accept waste and to perform certain maintenance and monitoring functions for thirty years after the closure of each landfill.

During fiscal year 2002, the City hired independent consultants to prepare a new estimate of the total closure/post-closure costs for the landfills. The consultants estimated the total closure/post-closure costs to be \$50.6 million. This estimate was used to determine the recognized portion of the total closure/post-closure costs liability due to consumption of the landfills, \$24.0 million. This liability is reflected in the fund balance sheet of the proprietary funds and entity-wide statement of net assets. The recognized portion of the total liability is computed based on the percentage of landfill capacity used, approximately 44.4%, as of August 31, 2002.

TCEQ review of the new closure/post-closure cost estimate is pending. The City is confident that TCEQ will accept the new estimate. At August 31, 2001, the estimated total liability for closure/post closure care was reported at \$63.4 million. At August 31, 2002, the estimated total liability is \$65.8 million, reflecting an inflation factor applied to the previous total liability as prescribed by TCEQ.

Clint Landfill – This landfill is currently accepting solid waste and capacity used is 97%. The closure/post-closure cost liability of \$17.5 million is included in the landfill liability. Estimated remaining useful life – 10 months. A permit application to TCEQ for additional landfill capacity is pending.

McCombs Landfill – This landfill is currently accepting solid waste and capacity used is 20%. The closure/post-closure cost liability of \$6.5 million is included in the landfill liability. Estimated remaining useful life – 55 years.

Actual costs may be higher due to inflation, changes in technology, or changes in regulations. Closure and post-closure care financial requirements will be met by the Department of Solid Waste Management, an enterprise fund and part of the City.

Sections 330.280-286 of Title 30 of the *Texas Administrative Code* requires landfill owners to demonstrate financial assurance that they will have sufficient financial resources to satisfy closure and post-closure care expenses at such time as these become payable. The regulations provide various means by which a municipality may demonstrate financial assurance. For the year ended August 31, 2002, the City met all of the financial tests required by the TCEQ, and will demonstrate financial assurance to the TCEQ by way of the City's most recent bond rating and/or financial ratios computed using the audited financial statements of this Comprehensive Annual Financial Report.

**D. Solid Waste Management Transfer Station**

The City owns and operates a transfer process facility for solid waste near Delta Street in El Paso (called Delta Transfer Station). Beginning in March, 2000, Section 330.282 of Title 30, the *Texas Administrative Code*, administered by the TCEQ, required "a detailed written cost estimate, in current dollars, showing the cost of hiring a third party to close the process facility by cleaning up the litter and debris from the site and the equipment, hauling the litter and debris to an approved landfill, and to render the facility closed by dismantling vital operational parts and locking up the facility". At August 31, 2002, the estimated total cost of closure of the Delta Transfer Station is \$92,972. The TCEQ, pending review and acceptance of this estimate, utilizes the previous estimate of \$263,962.



**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 8. LONG-TERM OBLIGATIONS (Continued)**

**E. Arbitrage Rebate Payable**

The City's financial advisor has determined that the City may have earned interest revenue on unused bond proceeds in excess of amounts allowed by applicable Federal regulations which may have to be rebated to the Federal government. The estimated amount rebatable, \$747,927, at August 31, 2002, is recorded as a liability in the Basic Financial Statements.

**NOTE 9. RESTRICTED NET ASSETS**

**Airport Proprietary Land Fund**

The El Paso International Airport (Airport) has various assets which are restricted for specific use in accordance with an agreement with the United States Government entered into in 1950 whereby 1,907 acres of land were donated to the Airport. Any revenues derived from the sale, lease, or other use of this land must be utilized for the development, improvement, operation, and maintenance of the Airport subject to the approval of the Federal Aviation Administration. Earnings from invested funds may be used for the purposes previously described. Under this agreement, advances to other Airport funds for development and improvement of Airport facilities are permitted, subject to approval from the Federal Aviation Administration.

**Component Unit - EPWU**

Based upon certain bond covenants and other requirements, EPWU is required to establish and maintain prescribed amounts of resources (consisting of cash and temporary investments) that can be used only to service outstanding debt and other activities specifically restricted (construction, improvements, and customer deposits).

**Business-type Activities**

The balances of the restricted net assets accounts in the enterprise funds are as follows:

<b>Restricted for debt service:</b>	
El Paso International Airport	\$ 9,548,233
International Bridges	419,345
<b>Restricted for capital projects:</b>	
El Paso International Airport	11,048,227
Mass Transit	6,051,320
<b>Restricted for passenger facilities:</b>	
El Paso International Airport	<u>9,391,154</u>
Total restricted net assets	<u>\$ 36,458,279</u>

**NOTE 10. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

Claim liabilities are estimated considering the effects of inflation, recent claim settlement trends including frequency and amounts of payouts and other economic and social factors, including the effects of specific, incremental claim adjustment expense, salvage, and subrogation.

Provisions under various types of risk are presented beginning on the next page:

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 10. RISK MANAGEMENT (Continued)**

**A. Internal Service Funds**

Internal Service Funds account for certain self-insured activities. These are: Workers' Compensation, Group Health, and Unemployment Compensation. The premiums are recognized as revenues in the Internal Service Funds and as expenditures or expenses in the Governmental and Proprietary fund types, as appropriate. Accruals for unpaid claims and claims incurred but not reported are reflected in the accompanying Basic Financial Statements as other claims and judgments. The provision for claims incurred but not reported is based on City experience since the inception of the insurance programs. The total estimated claims payable at August 31, 2002, is \$18,020,523 of which \$14,610,523 represents workers' compensation case reserve losses. Employees of EPWU (the proprietary component unit) also participate in the group health plan which is managed by the City. The total claims liability reported in the Internal Service Funds at August 31, 2002, is based on the requirements of GASB Statement Number 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. No settlements in excess of insurance coverage were made in any of the prior three fiscal years.

Changes in the Funds' claims liability amount in fiscal 2001 and 2002 were:

	<u>Workers'</u> <u>Compensation</u>	<u>Group</u> <u>Health</u>	<u>Unemployment</u> <u>Compensation</u>	<u>Total</u>
Claims liability at August 31, 2000	\$ 10,476,249	2,032,944	25,765	12,534,958
Incurred claims	9,907,088	32,031,515	170,349	42,108,952
Payment on claims	<u>(8,948,953)</u>	<u>(30,839,194)</u>	<u>(148,857)</u>	<u>(39,937,004)</u>
Claims liability at August 31, 2001	11,434,384	3,225,265	47,257	14,706,906
Incurred claims	26,749,431	9,926,857	405,735	37,082,023
Payment on claims	<u>(23,573,292)</u>	<u>(9,742,122)</u>	<u>(452,992)</u>	<u>(33,768,406)</u>
Claims liability at August 31, 2002	<u>\$ 14,610,523</u>	<u>3,410,000</u>	<u>-</u>	<u>18,020,523</u>

**B. General Liability Insurance**

The City is self-insured for general, police officers, and automobile liability, with the exception of the Mass Transit Department's fleet of vehicles, liability for the El Paso International Airport, police auto liability, and certain other catastrophic liability for which the City is insured. Expenditures for self-insured liabilities are accounted for in the General Fund, which will pay any liabilities incurred.

The City has joined together with other governments in the Texas Municipal League Intergovernmental Risk Pool (Pool). The City pays an annual premium to the Pool for its police auto and motor pool vehicles insurance coverage. The interlocal agreement with the Pool provides that the Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$500,000 to \$1,000,000 for each insurance event. The City anticipates no contingent losses.

The Pool has published its own financial report which can be obtained from the Texas Municipal League Intergovernmental Risk Pool, Austin, Texas.

The City continues to carry commercial fidelity bonds for elected officials and for management.

**C. Property and Casualty Insurance**

Property, casualty, boiler, and machinery insurance is provided by a commercial carrier.

**D. Workers' Compensation Insurance**

The City self-insures against workers' compensation claims.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 10. RISK MANAGEMENT (Continued)**

**E. Group Health and Life Insurance**

The City maintains a group health insurance plan for active and retired employees and their eligible dependents through two self-insured plans of benefits. One plan is administered by Texas Municipal League and a second plan administered by Access HealthSource. Reinsurance coverage limits the annual liability. Contributions to the fund are provided by both the City and participating employees. The group life insurance plan is provided by a commercial carrier. Costs are recorded in the fund from which the employees' compensation is paid.

**F. Unemployment Compensation Insurance**

The City self-insures for unemployment compensation claims through an agreement with the Texas Workforce Commission (TWC). Under the agreement, TWC administers all claims and is reimbursed by the City for claims incurred plus administrative charges.

**NOTE 11. COMMITMENTS AND CONTINGENCIES**

**A. Litigation and Claims**

Various claims and lawsuits are pending against the City in addition to those accrued at August 31, 2002. Certain lawsuits have not been accrued for because the amount of the loss cannot be reasonably estimated at this time. It is the City's opinion that resolution of these matters will not have a material adverse effect on the financial condition of the City.

**B. Environmental**

In May, 1991, diesel fuel was discovered to be leaking from underground storage tanks at the City's bus maintenance facility. City management believes the leak began during 1990, with over 875,000 gallons of diesel fuel leaking into and contaminating the soil and water table surrounding and underneath the maintenance facility. The TCEQ was notified of the leak and clean up procedures began. The TCEQ is monitoring the clean up process, which involves five phases, including the assessment phase and four product recovery and soil remediation phases.

The estimated total clean up cost for the entire project is \$7,606,240. The City has expended approximately \$3,814,936 to date, net of reimbursement from the TCEQ Petroleum Storage Tank Remediation Fund of approximately \$1,997,500, of which \$542,595 was paid during the current fiscal year. It is estimated that the clean up process will continue through the end of the year 2004. As of August 31, 2002, the City has a liability recorded in the Enterprise Fund of \$1,793,804 for the remaining liability.

Due to the uncertainties surrounding this type of clean up project, it is possible that actual clean up costs may be higher than estimated.

**C. Grants**

The City has received Federal and State financial assistance in the form of grants and entitlements that are subject to review and audit by the grantor agencies. Such audits could result in requests for reimbursement by the grantor agency for expenditures disallowed under terms and conditions specified in the grant agreements. In the opinion of City management such disallowances, if any, will not be significant.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 11. COMMITMENTS AND CONTINGENCIES**

**D. Other Bond Issues**

The City has, in prior years, participated in several issues of Industrial Revenue Bonds and International Airport Special Facilities Revenue and Refunding Bonds, issued for the purposes of constructing privately owned manufacturing, commercial, and other related facilities within the City. These bonds are neither direct nor contingent liabilities of the City, as the revenue from the lease agreements and property purchased with the bond proceeds are pledged for the total payment of the principal and interest on the bonds and the bondholders can look only to these sources for repayment.

At August 31, 2002, no Industrial Revenue Bonds issued by the City were outstanding.

On November 19, 1991, the City issued \$13,975,000 in City of El Paso International Airport Special Facilities Revenue Refunding Bonds (Marriott Corporation Project). These bonds refunded a 1981 issue and extended principal payments to March 1, 2016 with interest at 7.75% per annum. At August 31, 2002, all of these bonds remained outstanding (the first principal payment is not scheduled until March 1, 2012).

**NOTE 12. COST SHARING ARRANGEMENTS**

**A. City-County Health District**

The City participates with the County of El Paso, Texas in an agreement for the operation of the City-County Health District (Health District). As lead agency, the City is responsible for the planning, budgeting, and operation of the Health District. The City provides personnel, financing, and accepts Federal and State grants on behalf of the Health District. The County reimburses the City for its portion of cost of operations.

The City holds title to the Health District's assets and the Health District's operations are reported in the General Fund of the City.

**B. Convention and Tourism Center**

The City has entered into an agreement with the County of El Paso to share costs associated with the Convention and Tourism Center. The City operates the Center and the County has pledged 1.25 points of the County's hotel/motel tax revenue to support the operation of the Center. Operations are reported in the General Fund of the City.

**C. Centralized Data Processing**

The City has joined together with the County of El Paso in a cost-sharing arrangement for centralized data processing. County employees operate the data processing center and costs are shared by the entities based on usage. The City terminated this agreement during FY 2002.

**NOTE 13. POST-EMPLOYMENT HEALTH CARE BENEFITS**

In addition to providing pension benefits, the City provides certain health care benefits for retired employees. Substantially all of the City's employees may become eligible for those benefits if they reach normal retirement age while working for the City. Retirees pay premiums ranging from \$156.47 per month to \$761.99 per month depending on the coverage elected. The City's adopted budget policy is that retirees must pay 50% of the cost of coverage. The cost of retiree health care benefits is recognized as an expenditure in the Internal Service Self-Insurance Fund as liabilities are incurred. Of 2,594 retirees eligible, there were 761 retirees covered under this plan at August 31, 2002. Dependent coverage was provided for 341 of the retirees. Total benefits paid to retirees during Fiscal Year 2002 was \$2,983,182.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 14. PENSION PLANS**

The employees of City of El Paso and the EPWU participate in one of two single-employer defined benefit pension plans: the City Employees' Pension Fund (CEPF) and the Firemen and Policemen's Pension Funds (FPPF), which consists of separate divisions for firemen (FPPF-Firemen Division) and policemen (FPPF-Policemen Division). These pension plans are administered by separate boards of trustees as described in Note 1. The CEPF was established in accordance with authority granted by Chapter 2.64 of the El Paso City Code and is reported as a blended component unit of the City. The FPPF was established in accordance with authority granted by Article 6243b of *Vernon's Annotated Texas Statutes* and is not considered a component unit of the City. Each pension plan issues stand-alone financial statements which may be obtained from the respective funds' administrative offices.

Firemen and Policemen's Pension Funds	8201 Lockheed Drive Suite 229 El Paso, TX 79925
City Employees' Pension Fund	City of El Paso Two Civic Center Plaza El Paso, TX 79901

**A. Membership**

Membership of each plan consisted of the following:

	<b>August 31, 2002</b>	<b>June 30, 2002</b>	
	<b>CEPF</b>	<b>FPPF Firemen Division</b>	<b>FPPF Policemen Division</b>
Retirees and beneficiaries receiving benefits	1,418	472	576
Terminated plan members entitled to but not yet receiving benefits	35		
Active plan members	3,917	678	1,113
Total	5,370	1,150	1,689

**B. City Employees' Pension Fund**

**1. Plan Description**

The CEPF covers substantially all full-time employees of the City, except for uniformed fire fighters and police officers who are covered under the FPPF. Non-employer contributions are limited to participating employees of the respective entities. The designated purpose of the CEPF is to provide retirement, death, and disability benefits to participants or their beneficiaries.

Membership is mandatory for classified employees (except permanent part-time employees). For non-classified employees, membership is mandatory after July, 1997. Classified employees include all persons who are permanent, full-time employees and are not otherwise excluded from the CEPF.

Participants who leave the plan before completion of five years of service receive a refund of their contributions. Participants leaving the plan with more than five years of service receive their contributions plus interest at 5.5%, compounded annually, provided they are not eligible for normal retirement. Participants become vested after ten years of service. Normal retirement is the earlier of (i) fifty-five years of age with ten years of service, or (ii) thirty years of service regardless of age. Participants who have both completed ten years of service and attained age forty may retire but defer receiving pension payments until they reach normal retirement age. Alternatively, such vested participants may elect an early retirement which will provide an actuarially reduced pension benefit payment upon termination.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 14. PENSION PLANS (Continued)**

**B. City Employees' Pension Fund (Continued)**

**1. Plan Description (Continued)**

Persons retiring and eligible to receive benefits receive monthly pension payments in the amount of 2.5% of average monthly gross earnings received by the employee during the three years immediately prior to retirement, or 2.5% of the average monthly base salary and longevity pay received by the employee during the year immediately prior to retirement, or 2.5% of the monthly base salary and longevity pay for the month immediately prior to retirement, whichever is greater, multiplied by the number of completed years of service, plus .2083 of 1% of such average for each additional completed or fractional part of a month of service. A reduced pension benefit is available to surviving spouses and dependents.

**2. Basis of Accounting**

The CEPF financial statements are prepared using the accrual basis of accounting. Employer and plan members contributions are recognized in the period in which employees provide services to the entity. Benefits and refunds are recognized when paid in accordance with the terms of each plan.

**3. Method Used to Value Investments**

Investments are reported at fair value. The fair value of investments is determined by the latest bid price or by the closing exchange price at balance sheet dates (market value). The fair value of investments in bank collective investment funds is determined by the third party investment managers based on the market values of the underlying securities in the funds. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

**4. Concentration of Investments**

The following table presents the fair value of investments that represent 5% or more of the CEPF's net assets available for benefits at August 31, 2002. These investments are in bank collective investment funds which consist of diversified portfolios of investments.

	<b>Shares</b>	<b>Fair Value</b>
EB Stock Index Fund		
Mellon Capital Management Corporation	19,143	\$ 18,021,402
EB MCM Intermediate Government Bond Index Fund		
Mellon Capital Management Corporation	186,358	\$ 34,208,436

**5. Contributions**

Contribution rates for the CEPF are based upon local statutes and are not actuarially determined. However, each time a new actuarial valuation is performed, contribution requirements are compared to the actuarially determined amount necessary to fund service costs and amortize the unfunded actuarial accrued liability (using entry-age-normal cost method) over thirty years. As of the most recent actuarial valuation, the contribution rate was 17% of annual covered payroll.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 14. PENSION PLANS (Continued)**

**B. City Employees' Pension Fund (Continued)**

**5. Contributions (Continued)**

Contributions were made as follows:

	<b>Year Ended August 31, 2002</b>	
	<b>Amount</b>	<b>Required Contribution Rate</b>
Employer contributions	\$ 11,942,612	10.25%
Employee contributions	7,913,455	6.75%
Total contributions	\$ 19,856,067	17.00%

**6. Securities Lending**

The CEPF entered into securities lending transactions during fiscal 2002 with broker/dealers for which fees were paid to the CEPF. The CEPF Board may legally and contractually authorize the use of CEPF's securities for lending transactions. Parameters are set with CEPF's investment guidelines for securities lending transactions. These guidelines require that all securities lending occur with specified broker/dealers and securities be collateralized using U.S. Treasuries at 102% of the fair value of the securities. U.S. Treasuries used as collateral are marked to market on a daily basis to ensure that 102% collateralization of the fair value of investments is always maintained. The CEPF may not pledge or sell the collateral securities except on default of the borrower. Because of this, CEPF administration believes there is minimal credit risk associated with securities lending transactions. There is no loss indemnification provided to CEPF by the investment managers or broker/dealers. There is no cost associated with securities lending. As of August 31, 2002, securities loaned to others, at fair value, consisted of:

U. S. Government securities	\$ 14,114,367
Corporate bonds	5,039,517
Corporate stocks	3,444,436
Total	\$ 22,598,320

**7. Three Year Trend Information**

The latest actuarial valuation date was September 1, 2002. Trend information compares the annual required contribution to annual pension cost and the resultant net pension obligation as required by GASB Statement No. 27.

Fiscal Year	Annual Required Contribution (ARC)	Annual Pension Cost (APC)	Percentage Contributed	Net Pension Obligation (NPO)
2002	\$ 11,804,578	11,942,612	100%	0
2001	11,130,741	11,282,949	100%	0
2000	10,814,095	10,544,217	100%	0

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 14. PENSION PLANS (Continued)**

**C. Firemen and Policemen's Pension Fund**

**1. Plan Description**

The designated purpose of the FPPF is to provide retirement, death, and disability benefits to participants or their beneficiaries.

The FPPF is a defined benefit pension plan covering uniformed firefighters and police officers employed by the City of El Paso. Non-employer contributions are limited to participating employees. The City of El Paso is the only participating employer. The City's contributions to the FPPF are limited to 18% of compensation as set in the City's Charter which can only be amended by a vote of the citizens of the City.

The FPPF - Firemen Division is a defined benefit, contributory retirement plan covering uniformed employees of the Fire Department. Participants are required to contribute 15.28% of their compensation to the FPPF.

The FPPF - Policemen Division is a defined benefit, contributory retirement plan covering uniformed employees of the Police Department. Participants are required to contribute 11.89% of their compensation to the FPPF.

Under both divisions, membership is mandatory and effective upon commencement of the probationary period. Participant contributions are not refunded if a participant terminates with less than five years of service and all benefits under the FPPF are terminated. Participant contributions (without interest) are refunded upon request if a participant terminates with five or more years of service but less than twenty years of service. All benefits under the FPPF are terminated if contributions are refunded.

A provision was added to allow active members to elect Back DROP for a minimum of six months and for not more than 30 months.

Upon completion of ten or more years of service, a participant may terminate his service for reasons other than disability or death, and receive a pension commencing at age fifty, or immediately upon date of termination of service if at least fifty years of age at the time of termination. The pension benefit is equal to 2.75% times final compensation, times the number of years of service, not to exceed 28 years. Normal retirement occurs when employees reach age forty-five and have twenty years of service. Retirement benefits are computed based upon 2.75% of the participant's final compensation times the number of years of service, not to exceed 77% of a participant's final compensation multiplied by the applicable actuarial reduction factor (early retirement). A reduced pension benefit is permitted with twenty-eight years of service and attained age commencing at age thirty-eight.

Final compensation is based upon the participant's highest wages in any calendar month, within the 12 months preceding retirement, excluding overtime pay. Except for disability pensions, a participant's final rank must have been held for at least six months in order to use the monthly pay at the higher rank. A surviving spouse receives 100% of the retiree's pension subject to certain provisions. A participant may receive disability benefits resulting from a total and permanent disability from an injury in the line of duty or any injury not due to the member's own fault. The disability benefit is equal to 2.75% of final compensation times the number of years of service, not to exceed twenty-eight years, with a minimum benefit of 50% of final compensation. Cost-of-living adjustments are granted to individuals retiring after March 23, 1980, subject to applicable waiting periods, except for deferred retirees.

The FPPF is maintained under the provisions of Article 6243b of *Vernon's Annotated Texas Statutes*. All current FPPF provisions are set forth in a resolution entitled "El Paso Firemen and Policemen's Pension Fund" effective October 16, 1996, as well as state statute. Benefit provisions, contribution obligations, and funding policy of the FPPF are established and amended in accordance with authority granted by Article 6243b of *Vernon's Annotated Texas Statutes*. The costs of administering the FPPF are paid out of the Fund's assets.



**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 14. PENSION PLANS (Continued)**

**C. Firemen and Policemen's Pension Fund (Continued)**

**2. Basis of Accounting**

The FPPF financial statements are prepared using the accrual basis of accounting. Employer and participant contributions are recognized in the period in which employees provide services to the entity. Benefits and refunds are recognized when paid in accordance with the terms of each plan.

**3. Contributions Required and Contributions Made**

Funding policies provide for periodic employer and participant contributions as established by the City Charter, the Board of Trustees, and a vote of active participants in accordance with Article 6243b of *Vernon's Annotated Texas Statutes*. Actuarial valuations are prepared biennially for the FPPF. The FPPF's actuary has indicated that, under the current contribution rate, the FPPF will never accumulate sufficient assets to cover the Unfunded Actuarial Accrued Liability (UAAL). Based upon the results of the actuarial evaluations, if present contribution requirements are insufficient to accumulate sufficient assets to amortize the unfunded actuarial accrued liability, the FPPF's Board of Trustees, after approval by secret ballot of the rank and file policemen or firemen, could increase participant contributions or decrease participant benefits to maintain the actuarial integrity of the system. The City's contribution is determined by a formula set forth in the City Charter.

Required contributions were made as follows:

Fiscal year ended:	Firemen Division		Policemen Division	
	Amount	Required Contribution Rate	Amount	Required Contribution Rate
<b>June 30, 2002</b>				
Employer contributions	\$ 5,400,250	18.00%	\$ 9,584,013	18.00%
Participant contributions	4,181,659	15.28%	5,769,579	11.89%
Other contributions	580	N/A		N/A
Total contributions	<u>9,582,489</u>		<u>15,353,592</u>	
<b>June 30, 2001</b>				
Employer contributions	5,162,301	18.00%	9,459,775	18.00%
Participant contributions	3,695,182	12.99%	5,255,951	10.11%
Other contributions	580	N/A		N/A
Total contributions	<u>8,858,063</u>		<u>14,715,726</u>	
<b>June 30, 2000</b>				
Employer contributions	4,737,346	18.00%	8,837,543	18.00%
Participant contributions	3,406,821	12.99%	4,915,137	10.11%
Other contributions	1,115	N/A		N/A
Total contributions	<u>8,145,282</u>		<u>13,752,680</u>	

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

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**NOTE 15. FUND DEFICITS**

The internal service funds of the City had deficit net assets as follows:

	<b>Supply and Support Funds</b>	<b>Self Insurance Funds</b>
Net asset deficit	\$ (145,550)	(22,391,764)

Management plans to decrease these deficits over the next three fiscal years.

**NOTE 16. EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

A summary, by department, of expenditures exceeding appropriations at the legal level of budgetary control is as follows:

<u>General Fund</u>	
Department	
General government:	
Mayor and Council	\$ (43,760)
Municipal Clerk	(2,166)
Financial Services	(17,831)
Information Technology	(137,181)
City Attorney	(31,920)
Office of Management and Budget	(78,325)
Planning	(13,695)
Personnel	(13,602)
Tax Office	(599,433)
Public safety:	
Police Department	(768,414)
Fire Department	(722,654)
Municipal Court	(55,103)
Public works:	
Administration	(483,678)
Engineering	(3,760)
Building Services	(78,862)
Streets	(1,013,819)
City-County Health	(100,754)
Parks Department	(82,732)
Library	(29,542)
Culture and recreation:	
Art Museum	(4,611)
Arts Resources	(882)
History Museum	(352)
Zoo	(235)
Economic Development	(304)
Foreign Trade Zone	(79)
Community and human development	(1,460)
Nondepartmental:	
Miscellaneous	(2,003)
Transfers to other funds	(607,492)

Expenditures exceeding appropriations were funded through revenue sources in excess of the budget or unexpended appropriations within the same department or function. Fund balance was not utilized.

**CITY OF EL PASO, TEXAS**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended August 31, 2002**

**NOTE 17. CHANGES IN PREVIOUSLY REPORTED FUND BALANCES**

Effective September 1, 2001, the City changed the fund classification of The Department of Solid Waste Management, Civic Center operations and certain Special Revenue Non-Grant activities. Fund balances-beginning of year (governmental funds) and Net assets (deficit) (proprietary funds) were adjusted as follows:

	Fund Balance at Beginning of Year				Net
	General Fund	Special Revenue - Non-Grants	Capital Projects Fund	Private Purpose Trusts	assets(deficit) Department of Solid Waste Management
Balances previously reported	\$ 48,781,636	8,645,371	94,336,326	7,056,602	-
Change in fund classification	(7,783,280)	657,982	(5,521,823)	(234,609)	12,881,730
Change to full accrual accounting method					(28,998,614)
Balances, September 1, 2001	<u>\$ 40,998,356</u>	<u>9,303,353</u>	<u>88,814,503</u>	<u>6,821,993</u>	<u>(16,116,884)</u>

**NOTE 18. SUBSEQUENT EVENTS**

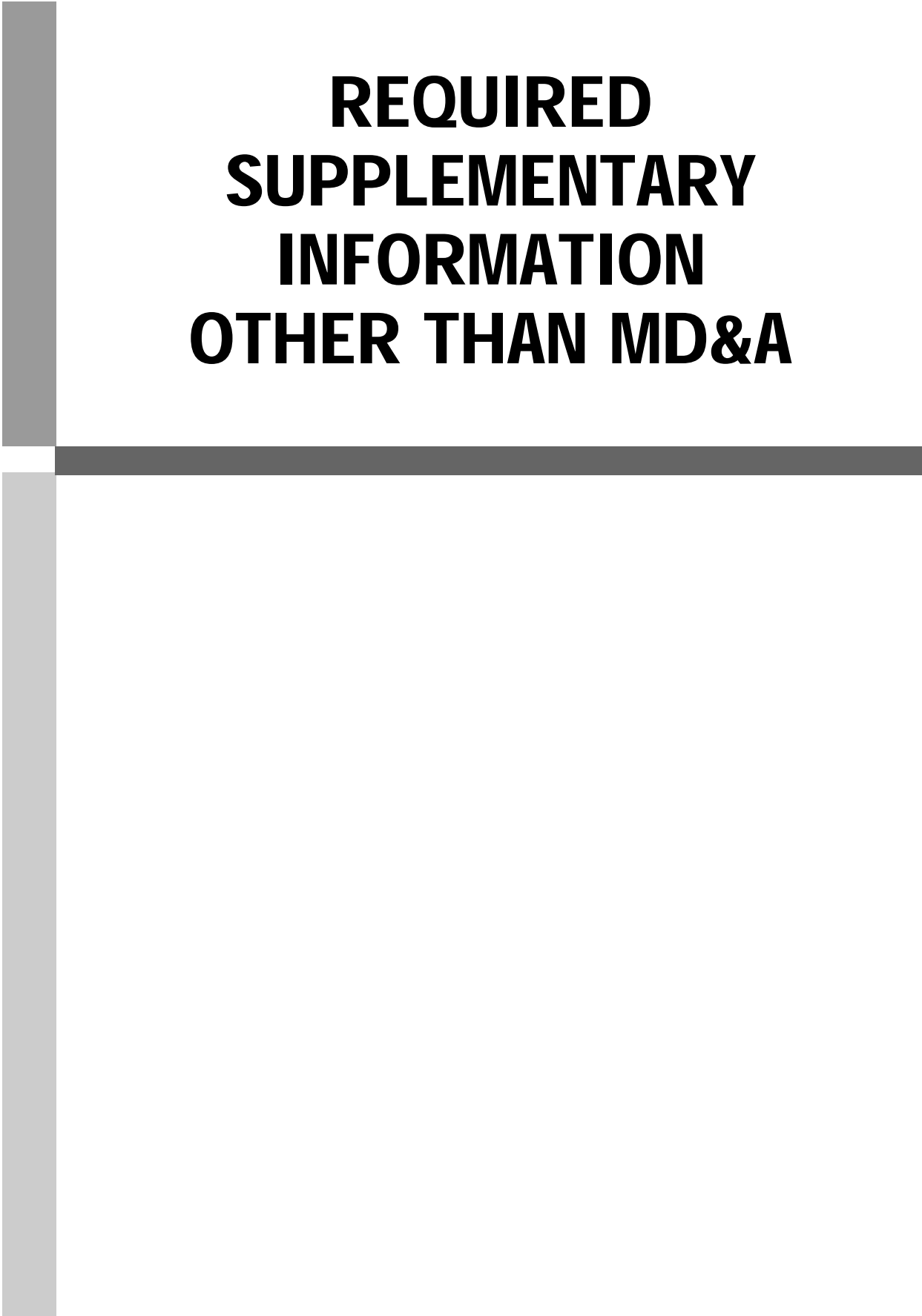
On October 10, 2002, the City renewed the \$7,000,000 of commercial paper it had issued, with a new maturity date of December 9, 2002. The annual percentage rate on this renewed commercial paper was 1.40%.

On December 9, 2002, the City renewed the existing commercial paper and sold an additional \$3,000,000 of commercial paper debt, for a total of \$10,000,000, to fund capital projects approved in the December, 2000 bond election with a new maturity date of February 13, 2003. The annual percentage rate on this new and renewed commercial paper was 1.15%.

On February 13, 2003, the City renewed the existing commercial paper and sold an additional \$5,000,000 of commercial paper debt, for a total of \$15,000,000, to fund capital projects approved in the December, 2000 bond election with a new maturity date of March 3, 2003. The annual percentage rate on this new and renewed commercial paper was 1.10%.

On March 3, 2003, the City renewed the \$15,000,000 of commercial paper in two increments. The first increment of \$10,000,000 matures on June 12, 2003, and has an annual percentage rate of 1.05%. The second increment of \$5,000,000 matures on September 16, 2003, and has an annual percentage rate of 1.10%.

On March 1, 2003, the City issued \$44,010,000 of Combination Tax and Revenue Certificates of Obligation, Series 2003. These certificates of obligation bear interest at rates ranging from 3.0% to 5.0%, and mature on August 15, 2024. The first principal payment is due on August 15, 2004.



REQUIRED  
SUPPLEMENTARY  
INFORMATION  
OTHER THAN MD&A

CITY OF EL PASO, TEXAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL

GENERAL FUND

For the year ended August 31, 2002

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Budgetary fund balance, September 1	\$ 4,911,963	5,366,339	40,998,356	35,632,017
Resources (inflows):				
Property taxes	96,528,773	96,528,773	97,420,003	891,230
Sales taxes	49,853,000	49,853,000	48,088,693	(1,764,307)
Franchise taxes	26,805,095	26,805,095	28,209,095	1,404,000
Licenses and permits	6,290,000	6,290,000	6,892,963	602,963
Fines and forfeitures	14,422,000	14,422,000	14,796,450	374,450
Charges for services	9,544,750	9,544,750	9,890,528	345,778
Intergovernmental	3,305,370	3,305,370	3,481,525	176,155
Rents and other	1,389,000	1,389,000	1,146,973	(242,027)
Interest received	1,300,000	1,300,000	1,234,799	(65,201)
Amounts available for appropriation	<u>236,162,974</u>	<u>236,617,350</u>	<u>271,408,445</u>	<u>34,791,095</u>
Charges to appropriations (outflows):				
General government:				
Mayor and Council	1,940,629	1,932,725	1,777,347	155,378
Municipal Clerk	352,122	353,857	339,699	14,158
Financial Services	1,590,793	1,649,980	1,570,303	79,677
Information Technology	4,651,318	4,621,649	4,479,955	141,694
Legal	4,049,385	4,049,385	3,275,352	774,033
Office of Management and Budget	792,850	821,626	839,637	(18,011)
Planning	1,298,116	1,340,036	1,277,577	62,459
Personnel	2,131,225	2,139,359	2,067,808	71,551
Purchasing	1,224,987	1,266,607	1,204,512	62,095
Tax Collector	4,821,769	5,132,173	5,715,711	(583,538)
Public safety:				
Police Department	82,982,427	83,047,632	81,213,684	1,833,948
Fire Department	55,291,241	56,523,371	54,480,631	2,042,740
Municipal Court	3,873,083	3,900,367	3,858,463	41,904
Public works:				
Administration	12,029,438	12,228,647	12,265,493	(36,846)
Engineering	3,245,602	3,128,255	2,988,526	139,729
Building Services	5,330,243	5,112,124	4,765,406	346,718
Streets	13,269,254	13,876,808	13,703,574	173,234
Public health	9,535,143	9,422,238	8,815,511	606,727
Parks department	11,426,851	11,457,059	10,547,842	909,217
Library	4,841,554	5,039,216	4,885,207	154,009
Culture and recreation:				
Art Museum	1,334,074	1,329,095	1,284,683	44,412
Arts Resources	213,025	249,114	249,984	(870)
History Museum	254,274	194,663	192,199	2,464
Zoo	2,589,522	2,567,115	2,531,766	35,349
Economic development:				
Community and human development	312,120	320,522	246,795	73,727
Nondepartmental:				
Operating contingency	1,500,000	1,083,153		1,083,153
Salary reserve	3,136,000	2,149,597		2,149,597
Miscellaneous	617,405	704,187	285,193	418,994
Transfers to other funds	771,000	181,000	788,492	(607,492)
Total charges to appropriations	<u>236,162,974</u>	<u>236,617,350</u>	<u>226,327,036</u>	<u>10,290,314</u>
Budgetary fund balance, August 31	\$ -		<u>45,081,409</u>	<u>45,081,409</u>

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULES OF FUNDING PROGRESS

	Actuarial valuation date	Actuarial value of assets	Actuarial accrued liability	Unfunded	Funded ratio	Covered payroll	UAAL as a percentage of covered payroll
			(AAL) entry age	AAL (UAAL)			
(dollars expressed in thousands)							
City Employees Pension Plan (CEPF)	9/1/2002	\$ 406,923	\$ 455,860	\$ 48,937	89.3%	\$113,682	43.0%
	9/1/2000	366,692	390,296	23,604	94.0%	98,112	24.1%
	9/1/1998	285,961	339,942	53,981	84.1%	90,387	59.7%

NOTES TO SCHEDULES OF FUNDING PROGRESS

City Employees Pension Plan (CEPF)

Actuarial Cost Method	Entry age
Method Used to Value Assets	Five-year adjusted market
Assumed Inflation Rate	4.25%
Assumed Investment Return	8.00%
Assumed Projected Salary Increases	4.75% - 10.25%
Assumed Postretirement Benefit Increases	None
Amortization Method	Level percent open
Remaining Amortization Period	14.1 years
Open/Closed Period	Open

Factors that significantly affect the identification of trends in the amounts reported in required schedules:

Payment of 13th check to retirees in early 2002



COMBINING AND  
INDIVIDUAL FUND  
STATEMENTS AND  
SCHEDULES

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# GENERAL FUND



CITY OF EL PASO, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended August 31, 2002

Activity-Account	Adopted	Final	Actual	Under(Over) Budget
<b>Mayor and Council</b>				
COUNCIL DISTRICT 01-Personnel Services Expenditure	\$ 83,929	88,035	88,039	(4)
COUNCIL DISTRICT 01-Health Benefits, Workers' Comp, Life Ins, Unemployment	7,331	7,331	7,331	0
COUNCIL DISTRICT 01-Mail Room Charges-Interfund Services	500	500	223	277
COUNCIL DISTRICT 01-Gasoline	1,176	1,176	1,244	(68)
COUNCIL DISTRICT 01-Council Special Projects	12,000	14,291	9,365	4,926
COUNCIL DISTRICT 02-Personnel Services Expenditure	76,163	59,085	55,569	3,516
COUNCIL DISTRICT 02-Health Benefits, Workers' Comp, Life Ins, Unemployment	10,142	10,142	10,142	0
COUNCIL DISTRICT 02-Mail Room Charges-Interfund Services	500	500	500	0
COUNCIL DISTRICT 02-Gasoline	1,176	1,176	572	604
COUNCIL DISTRICT 02-Mileage Reimbursement	0	0	12	(12)
COUNCIL DISTRICT 02-Council Special Projects	12,000	12,899	5,037	7,862
COUNCIL DISTRICT 03-Personnel Services Expenditure	86,198	91,019	90,916	103
COUNCIL DISTRICT 03-Health Benefits, Workers' Comp, Life Ins, Unemployment	13,015	13,015	13,015	0
COUNCIL DISTRICT 03-Mail Room Charges-Interfund Services	500	500	92	408
COUNCIL DISTRICT 03-Gasoline	1,176	1,176	809	367
COUNCIL DISTRICT 03-Council Special Projects	12,000	12,000	5,614	6,386
COUNCIL DISTRICT 04-Personnel Services Expenditure	82,926	79,022	76,007	3,015
COUNCIL DISTRICT 04-Health Benefits, Workers' Comp, Life Ins, Unemployment	13,004	13,004	13,004	0
COUNCIL DISTRICT 04-Mail Room Charges-Interfund Services	500	500	215	285
COUNCIL DISTRICT 04-Gasoline	1,176	1,176	769	407
COUNCIL DISTRICT 04-Council Special Projects	12,000	12,000	(9,503)	21,503
COUNCIL DISTRICT 05-Personnel Services Expenditure	85,270	66,211	62,088	4,123
COUNCIL DISTRICT 05-Health Benefits, Workers' Comp, Life Ins, Unemployment	10,173	10,173	10,173	0
COUNCIL DISTRICT 05-Mail Room Charges-Interfund Services	500	500	408	92
COUNCIL DISTRICT 05-Gasoline	1,176	1,176	0	1,176
COUNCIL DISTRICT 05-Council Special Projects	12,000	32,753	6,976	25,777
COUNCIL DISTRICT 06-Personnel Services Expenditure	85,550	91,913	92,247	(334)
COUNCIL DISTRICT 06-Health Benefits, Workers' Comp, Life Ins, Unemployment	10,175	10,175	10,175	0
COUNCIL DISTRICT 06-Mail Room Charges-Interfund Services	500	500	457	43
COUNCIL DISTRICT 06-Gasoline	1,176	1,176	1,430	(254)
COUNCIL DISTRICT 06-Council Special Projects	12,000	12,000	637	11,363
COUNCIL DISTRICT 07-Personnel Services Expenditure	85,290	89,923	89,969	(46)
COUNCIL DISTRICT 07-Health Benefits, Workers' Comp, Life Ins, Unemployment	10,172	10,172	10,172	0
COUNCIL DISTRICT 07-Mail Room Charges-Interfund Services	500	500	280	220
COUNCIL DISTRICT 07-Gasoline	1,176	1,176	840	336
COUNCIL DISTRICT 07-Mileage Reimbursement	0	0	22	(22)
COUNCIL DISTRICT 07-Council Special Projects	12,000	15,572	6,246	9,326
COUNCIL DISTRICT 08-Personnel Services Expenditure	80,799	108,737	112,934	(4,197)
COUNCIL DISTRICT 08-Health Benefits, Workers' Comp, Life Ins, Unemployment	10,158	10,158	10,158	0
COUNCIL DISTRICT 08-Mail Room Charges-Interfund Services	500	500	948	(448)
COUNCIL DISTRICT 08-Gasoline	1,176	1,176	1,112	64
COUNCIL DISTRICT 08-Council Special Projects	12,000	13,633	4,089	9,544
INTERNAL AUDIT-Personnel Services Expenditure	134,457	82,638	71,668	10,970
INTERNAL AUDIT-Health Benefits, Workers' Comp, Life Ins, Unemployment	10,302	10,302	10,302	0
INTERNAL AUDIT-Printing Services Contracts	200	200	0	200
INTERNAL AUDIT-Motor Pool Usage-Interfund Services	300	300	147	153
INTERNAL AUDIT-Mail Room Charges-Interfund Services	100	100	0	100
INTERNAL AUDIT-Office Supplies	500	500	160	340
INTERNAL AUDIT-Minor Office Equipment Supplies and Maintenance	250	250	21	229
INTERNAL AUDIT-Publications and Subscriptions	500	500	0	500
INTERNAL AUDIT-Travel-Employees	1,500	1,500	1,448	52
INTERNAL AUDIT-Mileage Reimbursement	0	0	15	(15)
INTERNAL AUDIT-Professional Licenses and Memberships	1,000	1,000	0	1,000
OFFICE OF THE MAYOR-Personnel Services Expenditure	730,374	737,321	748,724	(11,403)
OFFICE OF THE MAYOR-Health Benefits, Workers' Comp, Life Ins, Unemployment	32,367	32,367	32,367	0
OFFICE OF THE MAYOR-Personal Services Contracts	13,000	13,000	6,734	6,266
OFFICE OF THE MAYOR-External Legal Counsel Services	1,000	1,000	0	1,000
OFFICE OF THE MAYOR-Management Consulting Services	6,000	6,000	0	6,000
OFFICE OF THE MAYOR-Printing Services Contracts	1,000	1,000	41	959
OFFICE OF THE MAYOR-Outside Contracts - NOC	50,000	29,500	13,201	16,299
OFFICE OF THE MAYOR-Buildings/Facilities Maintenance Contracts	300	300	0	300
OFFICE OF THE MAYOR-Office Equipment Maintenance Contracts	1,500	1,500	0	1,500
OFFICE OF THE MAYOR-Motor Pool Usage-Interfund Services	100	100	2,530	(2,430)
OFFICE OF THE MAYOR-Print Shop Usage-Interfund Services	13,000	13,000	18,610	(5,610)
OFFICE OF THE MAYOR-Mail Room Charges-Interfund Services	\$ 2,500	2,500	1,033	1,467

CITY OF EL PASO, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended August 31, 2002

Activity-Account	Adopted	Final	Actual	Under(Over) Budget
OFFICE OF THE MAYOR-Leases-Office Equipment	\$ 6,100	6,100	3,776	2,324
OFFICE OF THE MAYOR-Gasoline	1,176	1,176	10	1,166
OFFICE OF THE MAYOR-Office Supplies	15,000	20,000	18,906	1,094
OFFICE OF THE MAYOR-Minor Office Equipment Supplies and Maintenance	2,500	2,500	2,171	329
OFFICE OF THE MAYOR-Publications and Subscriptions	5,000	5,000	5,000	0
OFFICE OF THE MAYOR-Minor Computer Equipment and Supplies	400	400	380	20
OFFICE OF THE MAYOR-Photography/Film/Video Supplies	300	300	299	1
OFFICE OF THE MAYOR-Food and Beverages	1,700	3,200	1,603	1,597
OFFICE OF THE MAYOR-Maintenance and Repairs-Buildings and Facilities	300	300	21	279
OFFICE OF THE MAYOR-Maintenance and Repairs-Office Equipment	200	200	0	200
OFFICE OF THE MAYOR-Paging Services	8,000	8,000	7,801	199
OFFICE OF THE MAYOR-Postage	1,000	1,000	294	706
OFFICE OF THE MAYOR-Travel-Elected Officials	19,000	19,000	17,359	1,641
OFFICE OF THE MAYOR-Travel-Employees	9,000	23,000	18,894	4,106
OFFICE OF THE MAYOR-Other Services/Charges	10,000	10,000	3,349	6,651
OFFICE OF THE MAYOR-Professional Licenses and Memberships	1,000	1,000	150	850
<b>City Clerk</b>				
CITY CLERK ADMINISTRATION-Personnel Services Expenditure	254,178	223,057	211,562	11,495
CITY CLERK ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unemploy	24,994	24,994	24,994	0
CITY CLERK ADMINISTRATION-Legal Notices	44,000	69,586	71,128	(1,542)
CITY CLERK ADMINISTRATION-Printing Services Contracts	10,000	10,000	7,906	2,094
CITY CLERK ADMINISTRATION-Temporary Employee Services Contracts	0	3,961	3,591	370
CITY CLERK ADMINISTRATION-Office Equipment Maintenance Contracts	100	25	25	0
CITY CLERK ADMINISTRATION-Motor Pool Usage-Interfund Services	200	200	0	200
CITY CLERK ADMINISTRATION-Print Shop Usage-Interfund Services	4,500	7,809	7,669	140
CITY CLERK ADMINISTRATION-Mail Room Charges-Interfund Services	2,500	2,500	3,124	(624)
CITY CLERK ADMINISTRATION-Leases-Office Equipment	2,400	2,400	1,711	689
CITY CLERK ADMINISTRATION-Office Supplies	2,000	2,200	2,184	16
CITY CLERK ADMINISTRATION-Minor Office Equipment Supplies and Maintenance	250	416	404	12
CITY CLERK ADMINISTRATION-Publications and Subscriptions	170	170	0	170
CITY CLERK ADMINISTRATION-Minor Computer Equipment and Supplies	400	309	309	(0)
CITY CLERK ADMINISTRATION-Travel-Employees	1,200	1,200	1,122	78
CITY CLERK ADMINISTRATION-Other Services/Charges	4,000	3,800	3,400	400
CITY CLERK ADMINISTRATION-Seminars and Continuing Education	230	230	0	230
CITY CLERK ADMINISTRATION-Professional Licenses and Memberships	1,000	1,000	570	430
<b>City Attorney</b>				
CITY ATTORNEY ADMINISTRATION-Personnel Services Expenditure	1,401,180	1,250,103	1,192,784	57,319
CITY ATTORNEY ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unemp	71,427	71,427	71,427	0
CITY ATTORNEY ADMINISTRATION-Appraisal Services	15,000	15,000	14,380	620
CITY ATTORNEY ADMINISTRATION-Collective Bargaining Services	70,000	70,000	47,795	22,205
CITY ATTORNEY ADMINISTRATION-External Legal Counsel Services	200,000	332,000	321,992	10,008
CITY ATTORNEY ADMINISTRATION-Interpreter Services	4,000	4,000	1,614	2,386
CITY ATTORNEY ADMINISTRATION-Municipal Court Judges and Court Reporters	55,000	67,400	67,361	39
CITY ATTORNEY ADMINISTRATION-Expert Witnesses	75,000	25,000	11,346	13,654
CITY ATTORNEY ADMINISTRATION-Data Processing Services Contracts	2,500	2,500	0	2,500
CITY ATTORNEY ADMINISTRATION-Legal Notices	250	250	72	178
CITY ATTORNEY ADMINISTRATION-Outside Contracts - NOC	80,000	80,000	103,907	(23,907)
CITY ATTORNEY ADMINISTRATION-Office Equipment Maintenance Contracts	2,000	2,000	0	2,000
CITY ATTORNEY ADMINISTRATION-Motor Pool Usage-Interfund Services	750	750	295	455
CITY ATTORNEY ADMINISTRATION-Print Shop Usage-Interfund Services	3,000	3,600	3,432	168
CITY ATTORNEY ADMINISTRATION-Mail Room Charges-Interfund Services	5,000	10,000	9,980	20
CITY ATTORNEY ADMINISTRATION-Leases-Computer Related	20,000	20,000	4,586	15,414
CITY ATTORNEY ADMINISTRATION-Leases-Office Equipment	10,000	10,000	6,822	3,178
CITY ATTORNEY ADMINISTRATION-Office Supplies	6,000	6,000	5,956	44
CITY ATTORNEY ADMINISTRATION-Minor Office Equipment Supplies and Maintenan	2,500	2,500	1,263	1,237
CITY ATTORNEY ADMINISTRATION-Publications and Subscriptions	15,000	15,000	7,966	7,034
CITY ATTORNEY ADMINISTRATION-Minor Computer Equipment and Supplies	500	500	451	49
CITY ATTORNEY ADMINISTRATION-Desktop Software Supplies	250	250	0	250
CITY ATTORNEY ADMINISTRATION-Paging Services	1,000	1,000	188	812
CITY ATTORNEY ADMINISTRATION-Postage	1,000	1,000	372	628
CITY ATTORNEY ADMINISTRATION-Shipping	500	500	0	500
CITY ATTORNEY ADMINISTRATION-Travel-Employees	12,000	12,000	7,818	4,182
CITY ATTORNEY ADMINISTRATION-Mileage Reimbursement	0	0	188	(188)
CITY ATTORNEY ADMINISTRATION-Other Services/Charges	100	100	140	(40)
CITY ATTORNEY ADMINISTRATION-Seminars and Continuing Education	4,200	4,200	2,135	2,065
CITY ATTORNEY ADMINISTRATION-Professional Licenses and Memberships	\$ 10,500	10,500	9,330	1,170

CITY OF EL PASO, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended August 31, 2002

Activity-Account	Adopted	Final	Actual	Under(Over) Budget
CITY ATTORNEY ADMINISTRATION-Settlements	\$ 1,000,000	1,000,000	486,643	513,357
CITY ATTORNEY ADMINISTRATION-Interfund Transfers Out	171,000	171,000	171,000	0
LEGAL SVCS TRIAL SECTION-Personnel Services Expenditure	792,642	771,829	775,343	(3,514)
LEGAL SVCS TRIAL SECTION-Health Benefits, Workers' Comp, Life Ins, Unemployme	38,086	38,086	38,086	0
LEGAL SVCS TRIAL SECTION-Motor Pool Usage-Interfund Services	0	0	41	(41)
UTILITY RATE REVIEW SERVICES-Electric Company Franchise Review Services	50,000	50,000	29,991	20,009
UTILITY RATE REVIEW SERVICES-Gas Company Franchise Review Services	75,000	75,000	29,382	45,618
UTILITY RATE REVIEW SERVICES-Cable TV Company Franchise Review Servies	25,000	25,000	22,266	2,734
<b>Office of Management and Budget</b>				
OFFICE OF MGMT & BUDGET-Personnel Services Expenditure	635,165	663,941	658,806	5,135
OFFICE OF MGMT & BUDGET-Health Benefits, Workers' Comp, Life Ins, Unemployme	56,585	56,585	56,585	0
OFFICE OF MGMT & BUDGET-Data Processing Services Contracts	1,000	1,000	0	1,000
OFFICE OF MGMT & BUDGET-Printing Services Contracts	500	500	0	500
OFFICE OF MGMT & BUDGET-Outside Contracts - NOC	46,000	43,250	11,275	31,975
OFFICE OF MGMT & BUDGET-Buildings/Facilities Maintenance Contracts	100	100	0	100
OFFICE OF MGMT & BUDGET-Office Equipment Maintenance Contracts	2,500	2,500	660	1,840
OFFICE OF MGMT & BUDGET-Equipment Maintenance-Interfund Services	1,800	1,800	2,427	(627)
OFFICE OF MGMT & BUDGET-Motor Pool Usage-Interfund Services	3,000	3,000	1,539	1,461
OFFICE OF MGMT & BUDGET-Print Shop Usage-Interfund Services	11,000	11,000	9,705	1,295
OFFICE OF MGMT & BUDGET-Mail Room Charges-Interfund Services	700	700	396	304
OFFICE OF MGMT & BUDGET-Leases-Office Equipment	8,300	8,300	1,732	6,568
OFFICE OF MGMT & BUDGET-Leases-NOC	800	800	0	800
OFFICE OF MGMT & BUDGET-Gasoline	3,600	3,600	3,854	(254)
OFFICE OF MGMT & BUDGET-Office Supplies	6,000	8,500	7,336	1,164
OFFICE OF MGMT & BUDGET-Minor Office Equipment Supplies and Maintenance	3,000	3,000	989	2,011
OFFICE OF MGMT & BUDGET-Publications and Subscriptions	1,300	1,300	1,128	172
OFFICE OF MGMT & BUDGET-Minor Computer Equipment and Supplies	1,500	1,500	633	867
OFFICE OF MGMT & BUDGET-Desktop Software Supplies	2,500	2,500	0	2,500
OFFICE OF MGMT & BUDGET-Photography/Film/Video Supplies	1,000	1,000	0	1,000
OFFICE OF MGMT & BUDGET-Training Materials	200	200	178	22
OFFICE OF MGMT & BUDGET-Maintenance Supplies-NOC	500	500	253	247
OFFICE OF MGMT & BUDGET-Paging Services	0	250	0	250
OFFICE OF MGMT & BUDGET-Postage	400	400	120	280
OFFICE OF MGMT & BUDGET-Travel-Employees	4,000	4,000	3,637	363
OFFICE OF MGMT & BUDGET-Seminars and Continuing Education	300	300	0	300
OFFICE OF MGMT & BUDGET-Professional Licenses and Memberships	1,100	1,100	940	160
PROPERTY_GENERAL LIABILITY INS-General Liability Insurance	0	0	77,444	(77,444)
<b>Comptroller</b>				
COMPTRROLLER ACCOUNTING-Personnel Services Expenditure	708,197	770,002	776,025	(6,023)
COMPTRROLLER ACCOUNTING-Health Benefits, Workers' Comp, Life Ins, Unemploym	62,742	62,742	62,738	4
COMPTRROLLER ACCOUNTING-Personal Services Contracts	8,000	11,100	14,245	(3,145)
COMPTRROLLER ACCOUNTING-Audit Services	112,000	112,000	93,962	18,038
COMPTRROLLER ACCOUNTING-Legal Notices	10,500	13,905	13,905	0
COMPTRROLLER ACCOUNTING-Office Equipment Maintenance Contracts	1,300	0	0	0
COMPTRROLLER ACCOUNTING-Print Shop Usage-Interfund Services	7,000	7,000	5,166	1,834
COMPTRROLLER ACCOUNTING-Mail Room Charges-Interfund Services	16,000	16,000	15,988	12
COMPTRROLLER ACCOUNTING-Leases-Office Equipment	4,500	4,500	3,337	1,163
COMPTRROLLER ACCOUNTING-Office Supplies	30,000	26,595	22,116	4,479
COMPTRROLLER ACCOUNTING-Minor Office Equipment Supplies and Maintenance	3,000	2,100	0	2,100
COMPTRROLLER ACCOUNTING-Publications and Subscriptions	2,000	2,000	1,992	8
COMPTRROLLER ACCOUNTING-Food and Beverages	0	0	34	(34)
COMPTRROLLER ACCOUNTING-Postage	400	400	811	(411)
COMPTRROLLER ACCOUNTING-Travel-Employees	5,350	5,350	2,694	2,656
COMPTRROLLER ACCOUNTING-Mileage Reimbursement	0	0	14	(14)
COMPTRROLLER ACCOUNTING-Other Services/Charges	825	825	690	135
COMPTRROLLER ACCOUNTING-Prompt Payment Penalty	0	0	1,911	(1,911)
COMPTRROLLER ACCOUNTING-Seminars and Continuing Education	1,000	1,000	750	250
COMPTRROLLER ACCOUNTING-Professional Licenses and Memberships	3,250	2,350	2,255	95
COMPTRROLLER GRANT ACCTG-Personnel Services Expenditure	55,182	50,325	48,321	2,004
COMPTRROLLER GRANT ACCTG-Health Benefits, Workers' Comp, Life Ins, Unemploym	3,285	3,285	3,285	0
COMPTRROLLER GRANT ACCTG-Audit Services	86,000	86,000	74,000	12,000
COMPTRROLLER GRANT ACCTG-Mail Room Charges-Interfund Services	200	200	31	169
COMPTRROLLER GRANT ACCTG-Office Supplies	900	900	253	647
COMPTRROLLER GRANT ACCTG-Minor Office Equipment Supplies and Maintenance	200	200	156	44
COMPTRROLLER GRANT ACCTG-Publications and Subscriptions	500	500	412	88
COMPTRROLLER GRANT ACCTG-Travel-Employees	\$ 1,300	1,300	1,229	71

CITY OF EL PASO, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended August 31, 2002

Activity-Account	Adopted	Final	Actual	Under(Over) Budget
COMPTRROLLER GRANT ACCTG-Professional Licenses and Memberships	\$ 240	240	0	240
COMPTRROLLER TREASURY MGMT-Personnel Services Expenditure	133,464	118,848	111,336	7,512
COMPTRROLLER TREASURY MGMT-Health Benefits, Workers' Comp, Life Ins, Unempl	13,165	13,165	13,165	0
COMPTRROLLER TREASURY MGMT-Data Processing Services Contracts	7,000	7,000	9,230	(2,230)
<b>Tax Office</b>				
TAX OFFICE COLLECTIONS-Personnel Services Expenditure	788,358	793,810	792,785	1,025
TAX OFFICE COLLECTIONS-Health Benefits, Workers' Comp, Life Ins, Unemployment	71,871	71,871	71,871	0
TAX OFFICE COLLECTIONS-Appraisal Services	1,907,310	1,937,494	1,937,494	0
TAX OFFICE COLLECTIONS-Data Processing Services	18,000	18,000	18,000	0
TAX OFFICE COLLECTIONS-Billing/Collection Agency Contracts	1,840,000	2,124,768	2,716,000	(591,232)
TAX OFFICE COLLECTIONS-Data Processing Services Contracts	24,600	24,600	24,600	0
TAX OFFICE COLLECTIONS-Legal Notices	10,000	6,250	4,226	2,024
TAX OFFICE COLLECTIONS-Security Contracts	4,500	4,500	4,488	12
TAX OFFICE COLLECTIONS-Outside Contracts - NOC	7,000	7,750	7,746	4
TAX OFFICE COLLECTIONS-Office Equipment Maintenance Contracts	4,500	4,500	3,037	1,463
TAX OFFICE COLLECTIONS-Motor Pool Usage-Interfund Services	150	150	40	110
TAX OFFICE COLLECTIONS-Print Shop Usage-Interfund Services	42,000	42,000	43,767	(1,767)
TAX OFFICE COLLECTIONS-Mail Room Charges-Interfund Services	70,000	63,000	63,188	(188)
TAX OFFICE COLLECTIONS-Leases-Office Equipment	780	780	747	33
TAX OFFICE COLLECTIONS-Office Supplies	16,000	16,000	13,455	2,545
TAX OFFICE COLLECTIONS-Minor Office Equipment Supplies and Maintenance	6,000	6,000	4,218	1,782
TAX OFFICE COLLECTIONS-Publications and Subscriptions	350	350	264	86
TAX OFFICE COLLECTIONS-Minor Computer Equipment and Supplies	500	500	500	0
TAX OFFICE COLLECTIONS-Desktop Software Supplies	300	300	299	1
TAX OFFICE COLLECTIONS-Travel-Employees	7,000	7,000	7,000	0
TAX OFFICE COLLECTIONS-Mileage Reimbursement	100	100	144	(44)
TAX OFFICE COLLECTIONS-General Liability Insurance	250	250	0	250
TAX OFFICE COLLECTIONS-Other Services/Charges	200	200	185	15
TAX OFFICE COLLECTIONS-Prompt Payment Penalty	0	0	25	(25)
TAX OFFICE COLLECTIONS-Professional Licenses and Memberships	2,000	2,000	1,525	475
TAX OFFICE COLLECTIONS-Petty Cash Shortage(Over)	0	0	107	(107)
<b>Purchasing</b>				
CONTRACT COMPLIANCE - PURCH-Personnel Services Expenditure	310,301	302,710	296,673	6,037
CONTRACT COMPLIANCE - PURCH-Health Benefits, Workers' Comp, Life Ins, Unemp	37,343	37,343	37,343	0
CONTRACT COMPLIANCE - PURCH-Data Processing Services Contracts	500	0	0	0
CONTRACT COMPLIANCE - PURCH-Outside Contracts - NOC	40,000	40,000	15,000	25,000
CONTRACT COMPLIANCE - PURCH-Office Equipment Maintenance Contracts	300	0	0	0
CONTRACT COMPLIANCE - PURCH-Motor Pool Usage-Interfund Services	800	800	2,159	(1,359)
CONTRACT COMPLIANCE - PURCH-Print Shop Usage-Interfund Services	3,200	3,200	3,057	143
CONTRACT COMPLIANCE - PURCH-Mail Room Charges-Interfund Services	1,500	1,500	1,495	5
CONTRACT COMPLIANCE - PURCH-Leases-Office Equipment	2,800	2,800	2,163	637
CONTRACT COMPLIANCE - PURCH-Office Supplies	2,200	3,000	2,973	27
CONTRACT COMPLIANCE - PURCH-Minor Office Equipment Supplies and Maintenan	600	600	539	61
CONTRACT COMPLIANCE - PURCH-Publications and Subscriptions	1,000	1,000	921	79
CONTRACT COMPLIANCE - PURCH-Minor Computer Equipment and Supplies	900	900	858	42
CONTRACT COMPLIANCE - PURCH-Safety Equipment	500	500	248	252
CONTRACT COMPLIANCE - PURCH-Paging Services	320	320	307	13
CONTRACT COMPLIANCE - PURCH-Professional Licenses and Memberships	400	400	41	359
PROPERTY CONTROL/ BAR CODING-Personnel Services Expenditure	110,883	125,612	125,739	(127)
PROPERTY CONTROL/ BAR CODING-Health Benefits, Workers' Comp, Life Ins, Unerr	19,790	19,790	19,790	0
PROPERTY CONTROL/ BAR CODING-Data Processing Services Contracts	1,500	1,500	0	1,500
PROPERTY CONTROL/ BAR CODING-Equipment Maintenance-Interfund Services	3,200	3,200	3,163	37
PROPERTY CONTROL/ BAR CODING-Print Shop Usage-Interfund Services	150	150	238	(88)
PROPERTY CONTROL/ BAR CODING-Mail Room Charges-Interfund Services	100	100	3	97
PROPERTY CONTROL/ BAR CODING-Leases-Office Equipment	750	750	521	229
PROPERTY CONTROL/ BAR CODING-Gasoline	2,600	2,600	1,551	1,049
PROPERTY CONTROL/ BAR CODING-Office Supplies	1,000	1,000	497	503
PROPERTY CONTROL/ BAR CODING-Minor Office Equipment Supplies and Maintena	1,200	1,200	826	374
PROPERTY CONTROL/ BAR CODING-Publications and Subscriptions	150	150	0	150
PROPERTY CONTROL/ BAR CODING-Minor Computer Equipment and Supplies	1,200	1,200	0	1,200
PROPERTY CONTROL/ BAR CODING-Desktop Software Supplies	900	900	557	343
PROPERTY CONTROL/ BAR CODING-Cleaning Supplies	185	185	0	185
PROPERTY CONTROL/ BAR CODING-Equipment Maintenance Supplies	220	220	0	220
PROPERTY CONTROL/ BAR CODING-Vehicle Maintenance Supplies	220	220	0	220
PROPERTY CONTROL/ BAR CODING-Uniforms and Apparel	900	900	543	357
PROPERTY CONTROL/ BAR CODING-Maintenance Supplies-NOC	\$ 220	220	18	202

CITY OF EL PASO, TEXAS  
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Activity-Account	Adopted	Final	Actual	Under(Over) Budget
PROPERTY CONTROL/ BAR CODING-Safety Equipment	\$ 600	600	522	78
PROPERTY CONTROL/ BAR CODING-Maintenance and Repairs-Buildings and Faciliti	500	500	498	2
PROPERTY CONTROL/ BAR CODING-Maintenance and Repairs-Office Equipment	500	500	0	500
PROPERTY CONTROL/ BAR CODING-Paging Services	1,180	1,180	760	420
PROPERTY CONTROL/ BAR CODING-Prompt Payment Penalty	0	0	20	(20)
PURCHASING ADMINISTRATION-Personnel Services Expenditure	565,947	600,429	593,554	6,875
PURCHASING ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unemploy	53,461	53,461	53,461	0
PURCHASING ADMINISTRATION-Personal Services Contracts	4,500	4,500	0	4,500
PURCHASING ADMINISTRATION-Data Processing Services Contracts	2,150	2,150	2,111	39
PURCHASING ADMINISTRATION-Legal Notices	16,000	16,000	9,747	6,253
PURCHASING ADMINISTRATION-Printing Services Contracts	600	600	0	600
PURCHASING ADMINISTRATION-Office Equipment Maintenance Contracts	800	800	784	16
PURCHASING ADMINISTRATION-Motor Pool Usage-Interfund Services	2,400	2,400	1,676	724
PURCHASING ADMINISTRATION-Print Shop Usage-Interfund Services	6,700	6,700	7,136	(436)
PURCHASING ADMINISTRATION-Mail Room Charges-Interfund Services	5,500	5,500	4,785	715
PURCHASING ADMINISTRATION-Leases-Office Equipment	3,000	3,000	2,251	749
PURCHASING ADMINISTRATION-Office Supplies	5,245	5,245	4,806	439
PURCHASING ADMINISTRATION-Minor Office Equipment Supplies and Maintenance	2,480	2,480	2,422	58
PURCHASING ADMINISTRATION-Publications and Subscriptions	150	150	77	73
PURCHASING ADMINISTRATION-Minor Computer Equipment and Supplies	1,000	1,000	60	940
PURCHASING ADMINISTRATION-Desktop Software Supplies	300	300	0	300
PURCHASING ADMINISTRATION-Safety Equipment	200	200	200	0
PURCHASING ADMINISTRATION-Paging Services	500	500	490	10
PURCHASING ADMINISTRATION-Shipping	50	50	0	50
PURCHASING ADMINISTRATION-Travel-Employees	1,600	1,600	529	1,071
PURCHASING ADMINISTRATION-Discounts Lost	0	0	130	(130)
PURCHASING ADMINISTRATION-Other Services/Charges	142	142	30	112
PURCHASING ADMINISTRATION-Prompt Payment Penalty	0	0	5	(5)
PURCHASING ADMINISTRATION-Professional Licenses and Memberships	1,650	1,650	1,235	415
<b>Planning</b>				
DATA MANAGEMENT & SUPPORT-PLAN-Personnel Services Expenditure	302,219	240,956	229,757	11,199
DATA MANAGEMENT & SUPPORT-PLAN-Health Benefits, Workers' Comp, Life Ins, Ur	24,475	24,475	24,475	0
DATA MANAGEMENT & SUPPORT-PLAN-Data Processing Services	8,500	8,500	7,551	949
DATA MANAGEMENT & SUPPORT-PLAN-Print Shop Usage-Interfund Services	1,000	1,000	386	614
DATA MANAGEMENT & SUPPORT-PLAN-Office Supplies	700	700	433	267
DATA MANAGEMENT & SUPPORT-PLAN-Minor Office Equipment Supplies and Mainte	150	150	55	95
DATA MANAGEMENT & SUPPORT-PLAN-Publications and Subscriptions	150	150	150	0
DATA MANAGEMENT & SUPPORT-PLAN-Minor Computer Equipment and Supplies	1,000	1,000	998	2
DATA MANAGEMENT & SUPPORT-PLAN-Desktop Software Supplies	750	750	710	40
DATA MANAGEMENT & SUPPORT-PLAN-Photography/Film/Video Supplies	5,000	5,000	3,740	1,260
LAND DEVELOPMENT-Personnel Services Expenditure	250,193	333,914	341,958	(8,044)
LAND DEVELOPMENT-Health Benefits, Workers' Comp, Life Ins, Unemployment	36,960	36,960	36,960	0
LAND DEVELOPMENT-Legal Notices	4,500	4,500	2,590	1,910
LAND DEVELOPMENT-Print Shop Usage-Interfund Services	11,000	11,000	11,969	(969)
LAND DEVELOPMENT-Office Supplies	2,500	2,500	2,316	184
LAND DEVELOPMENT-Minor Office Equipment Supplies and Maintenance	150	150	150	0
LAND DEVELOPMENT-Publications and Subscriptions	150	150	150	0
LAND DEVELOPMENT-Minor Computer Equipment and Supplies	1,000	1,000	889	111
LONG RANGE-Personnel Services Expenditure	403,383	422,534	419,958	2,576
LONG RANGE-Health Benefits, Workers' Comp, Life Ins, Unemployment	29,912	29,912	29,912	0
LONG RANGE-Print Shop Usage-Interfund Services	1,500	1,500	166	1,334
LONG RANGE-Office Supplies	1,500	1,500	1,435	65
LONG RANGE-Minor Office Equipment Supplies and Maintenance	150	150	140	10
LONG RANGE-Publications and Subscriptions	150	150	150	0
LONG RANGE-Minor Computer Equipment and Supplies	1,000	1,000	991	9
PLANNING ADMINISTRATION-Personnel Services Expenditure	158,785	159,096	121,513	37,583
PLANNING ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unemploymer	12,304	12,304	12,304	0
PLANNING ADMINISTRATION-Engineering Services	7,500	7,500	0	7,500
PLANNING ADMINISTRATION-Management Consulting Services	5,000	5,000	200	4,800
PLANNING ADMINISTRATION-Printing Services Contracts	1,800	1,800	1,258	542
PLANNING ADMINISTRATION-Office Equipment Maintenance Contracts	500	500	493	7
PLANNING ADMINISTRATION-Motor Pool Usage-Interfund Services	3,200	3,200	6,610	(3,410)
PLANNING ADMINISTRATION-Print Shop Usage-Interfund Services	2,400	2,400	(496)	2,896
PLANNING ADMINISTRATION-Mail Room Charges-Interfund Services	4,000	4,000	5,272	(1,272)
PLANNING ADMINISTRATION-Leases-Office Equipment	6,000	6,000	5,380	620
PLANNING ADMINISTRATION-Office Supplies	\$ 1,600	1,600	1,069	531

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Activity-Account	Adopted	Final	Actual	Under(Over) Budget
PLANNING ADMINISTRATION-Minor Office Equipment Supplies and Maintenance	\$ 250	250	250	0
PLANNING ADMINISTRATION-Publications and Subscriptions	150	150	150	0
PLANNING ADMINISTRATION-Minor Computer Equipment and Supplies	450	450	450	0
PLANNING ADMINISTRATION-Paging Services	900	900	322	578
PLANNING ADMINISTRATION-Postage	150	150	42	108
PLANNING ADMINISTRATION-Shipping	175	175	161	14
PLANNING ADMINISTRATION-Travel-Employees	3,500	3,500	3,150	350
PLANNING ADMINISTRATION-Professional Licenses and Memberships	1,460	1,460	1,460	0
<b>Personnel Department</b>				
CERTIFICATION-Personnel Services Expenditure	133,489	139,648	139,105	543
CERTIFICATION-Health Benefits, Workers' Comp, Life Ins, Unemployment	8,893	8,893	8,893	0
CERTIFICATION-Print Shop Usage-Interfund Services	2,000	2,000	2,000	0
CERTIFICATION-Office Supplies	2,500	2,500	2,419	81
CERTIFICATION-Minor Office Equipment Supplies and Maintenance	500	500	437	63
CLASSIFICATION & COMPENSATION-Personnel Services Expenditure	180,106	147,640	138,499	9,141
CLASSIFICATION & COMPENSATION-Health Benefits, Workers' Comp, Life Ins, Unempl	9,052	9,052	9,052	0
CLASSIFICATION & COMPENSATION-Outside Contracts - NOC	0	17,220	17,220	0
CLASSIFICATION & COMPENSATION-Print Shop Usage-Interfund Services	3,500	3,500	3,500	0
CLASSIFICATION & COMPENSATION-Publications and Subscriptions	650	650	650	0
CLASSIFICATION & COMPENSATION-Desktop Software Supplies	250	250	250	0
CLASSIFICATION & COMPENSATION-Mileage Reimbursement	100	100	4	96
CLASSIFICATION & COMPENSATION-Professional Licenses and Memberships	200	200	145	55
PERSONNEL ADMINISTRATION-Personnel Services Expenditure	337,858	348,718	298,261	50,457
PERSONNEL ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unempl	25,291	25,291	25,291	0
PERSONNEL ADMINISTRATION-Outside Contracts - NOC	20,000	18,000	17,749	251
PERSONNEL ADMINISTRATION-Office Equipment Maintenance Contracts	300	300	219	81
PERSONNEL ADMINISTRATION-Print Shop Usage-Interfund Services	3,000	5,000	4,657	343
PERSONNEL ADMINISTRATION-Mail Room Charges-Interfund Services	9,000	9,000	10,153	(1,153)
PERSONNEL ADMINISTRATION-Leases-Office Equipment	0	0	(122)	122
PERSONNEL ADMINISTRATION-Office Supplies	1,000	1,000	979	21
PERSONNEL ADMINISTRATION-Minor Office Equipment Supplies and Maintenance	1,500	1,500	1,346	154
PERSONNEL ADMINISTRATION-Publications and Subscriptions	1,200	1,200	1,101	99
PERSONNEL ADMINISTRATION-Food and Beverages	0	0	168	(168)
PERSONNEL ADMINISTRATION-Paging Services	150	150	0	150
PERSONNEL ADMINISTRATION-Postage	2,000	2,000	1,934	66
PERSONNEL ADMINISTRATION-Travel-Employees	2,500	2,500	2,499	1
PERSONNEL ADMINISTRATION-Mileage Reimbursement	50	50	117	(67)
PERSONNEL ADMINISTRATION-Professional Licenses and Memberships	700	700	305	395
PERSONNEL, PAYROLL/REC/DATA-Personnel Services Expenditure	367,508	381,472	378,443	3,029
PERSONNEL, PAYROLL/REC/DATA-Health Benefits, Workers' Comp, Life Ins, Unempl	33,598	33,598	33,598	0
PERSONNEL, PAYROLL/REC/DATA-Office Equipment Maintenance Contracts	1,000	1,000	552	448
PERSONNEL, PAYROLL/REC/DATA-Office Supplies	1,500	1,500	1,422	78
PERSONNEL, PAYROLL/REC/DATA-Minor Computer Equipment and Supplies	500	500	432	68
PERSONNEL, PAYROLL/REC/DATA-Mileage Reimbursement	0	0	32	(32)
RECRUITMENT & EXAMINATIONS-Personnel Services Expenditure	437,288	414,933	405,094	9,839
RECRUITMENT & EXAMINATIONS-Health Benefits, Workers' Comp, Life Ins, Unemplo	29,610	29,610	29,610	0
RECRUITMENT & EXAMINATIONS-Assessment Center Services	38,000	37,000	36,627	373
RECRUITMENT & EXAMINATIONS-Promotional Services	20,000	17,500	17,272	228
RECRUITMENT & EXAMINATIONS-Personnel Recruitment Contracts	20,000	20,000	26,500	(6,500)
RECRUITMENT & EXAMINATIONS-Outside Contracts - NOC	15,000	15,000	14,956	44
RECRUITMENT & EXAMINATIONS-Interlocal Agreements	7,000	7,000	6,859	141
RECRUITMENT & EXAMINATIONS-Office Equipment Maintenance Contracts	400	400	305	95
RECRUITMENT & EXAMINATIONS-Motor Pool Usage-Interfund Services	1,100	1,100	1,279	(179)
RECRUITMENT & EXAMINATIONS-Print Shop Usage-Interfund Services	7,000	9,500	12,155	(2,655)
RECRUITMENT & EXAMINATIONS-Leases-Office Equipment	11,000	11,000	10,744	256
RECRUITMENT & EXAMINATIONS-Office Supplies	9,500	9,500	9,425	75
RECRUITMENT & EXAMINATIONS-Minor Office Equipment Supplies and Maintenance	3,000	3,000	2,968	32
RECRUITMENT & EXAMINATIONS-Publications and Subscriptions	150	150	143	7
RECRUITMENT & EXAMINATIONS-Minor Computer Equipment and Supplies	1,500	1,500	1,500	0
RECRUITMENT & EXAMINATIONS-Photography/Film/Video Supplies	250	250	8	242
RECRUITMENT & EXAMINATIONS-Mileage Reimbursement	0	0	31	(31)
RECRUITMENT & EXAMINATIONS-Other Services/Charges	4,500	6,500	5,217	1,283
RECRUITMENT & EXAMINATIONS-Professional Licenses and Memberships	300	300	225	75
RECRUITMENT & EXAMINATIONS-Applicant Reimbursement	2,000	1,000	811	189
TRAINING-Personnel Services Expenditure	210,029	209,781	206,445	3,336
TRAINING-Health Benefits, Workers' Comp, Life Ins, Unemployment	\$ 23,253	23,253	23,253	0

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TRAINING-Printing Services Contracts	\$ 1,500	1,500	889	611
TRAINING-Outside Contracts - NOC	7,000	7,000	6,766	234
TRAINING-Print Shop Usage-Interfund Services	1,000	1,000	3,039	(2,039)
TRAINING-Minor Office Equipment Supplies and Maintenance	150	150	115	35
TRAINING-Publications and Subscriptions	750	750	285	465
TRAINING-Photography/Film/Video Supplies	1,500	1,500	1,449	51
TRAINING-Training Materials	1,200	1,200	961	239
TRAINING-Food and Beverages	1,650	1,650	1,431	219
TRAINING-Mileage Reimbursement	100	100	55	45
TRAINING-Seminars and Continuing Education	55,000	55,000	53,703	1,297
TRAINING-Professional Licenses and Memberships	600	600	600	0
TRAINING-Tuition Reimbursement	70,000	85,000	85,778	(778)
<b>Financial Services</b>				
FINANCIAL SVCS ADMINISTRATION-Personnel Services Expenditure	123,494	140,349	143,330	(2,981)
FINANCIAL SVCS ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unemp	4,799	4,799	4,799	0
FINANCIAL SVCS ADMINISTRATION-Personal Services Contracts	50,000	50,000	23,437	26,563
FINANCIAL SVCS ADMINISTRATION-Outside Contracts - NOC	130,000	130,000	114,422	15,578
FINANCIAL SVCS ADMINISTRATION-Print Shop Usage-Interfund Services	0	0	36	(36)
FINANCIAL SVCS ADMINISTRATION-Travel-Employees	5,000	5,000	4,228	772
<b>Municipal Court</b>				
MUNICIPAL COURT JUDICIARY-Personnel Services Expenditure	482,124	439,738	425,326	14,412
MUNICIPAL COURT JUDICIARY-Health Benefits, Workers' Comp, Life Ins, Unemploy	3,302	3,302	3,302	0
MUNICIPAL COURT JUDICIARY-Outside Contracts - NOC	12,000	12,000	13,000	(1,000)
MUNICIPAL COURT JUDICIARY-Print Shop Usage-Interfund Services	0	200	261	(61)
MUNICIPAL COURT JUDICIARY-Office Supplies	600	800	150	650
MUNICIPAL COURT JUDICIARY-Minor Office Equipment Supplies and Maintenance	1,700	1,300	819	481
MUNICIPAL COURT JUDICIARY-Uniforms and Apparel	725	725	665	60
MUNICIPAL COURT JUDICIARY-Travel-Elected Officials	6,200	6,200	1,719	4,481
MUNICIPAL CRT ADMINISTRATION-Personnel Services Expenditure	2,022,936	1,986,606	1,942,269	44,337
MUNICIPAL CRT ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unempl	186,030	186,030	186,030	0
MUNICIPAL CRT ADMINISTRATION-Municipal Court Judges and Court Reporters	25,000	27,000	25,919	1,081
MUNICIPAL CRT ADMINISTRATION-Promotional Services	2,500	2,500	0	2,500
MUNICIPAL CRT ADMINISTRATION-Billing/Collection Agency Contracts	650,000	796,800	794,816	1,984
MUNICIPAL CRT ADMINISTRATION-Data Processing Services Contracts	62,300	2,500	2,500	0
MUNICIPAL CRT ADMINISTRATION-Janitorial Contracts	25,000	25,000	25,000	0
MUNICIPAL CRT ADMINISTRATION-Printing Services Contracts	31,000	26,000	22,147	3,853
MUNICIPAL CRT ADMINISTRATION-Outside Contracts - NOC	11,000	67,000	67,455	(455)
MUNICIPAL CRT ADMINISTRATION-Pest Control Contracts	500	500	0	500
MUNICIPAL CRT ADMINISTRATION-Buildings/Facilities Maintenance Contracts	500	500	485	15
MUNICIPAL CRT ADMINISTRATION-Office Equipment Maintenance Contracts	4,200	4,200	7,618	(3,418)
MUNICIPAL CRT ADMINISTRATION-Equipment Maintenance-Interfund Services	200	200	70	130
MUNICIPAL CRT ADMINISTRATION-Motor Pool Usage-Interfund Services	4,800	4,800	5,128	(328)
MUNICIPAL CRT ADMINISTRATION-Print Shop Usage-Interfund Services	22,571	22,571	20,472	2,099
MUNICIPAL CRT ADMINISTRATION-Mail Room Charges-Interfund Services	130,000	135,000	133,832	1,168
MUNICIPAL CRT ADMINISTRATION-Leases-Buildings	43,000	41,000	35,186	5,814
MUNICIPAL CRT ADMINISTRATION-Leases-Computer Related	7,000	0	0	0
MUNICIPAL CRT ADMINISTRATION-Leases-Office Equipment	6,500	6,500	6,563	(63)
MUNICIPAL CRT ADMINISTRATION-Leases-Land	21,840	21,840	23,660	(1,820)
MUNICIPAL CRT ADMINISTRATION-Gasoline	400	400	0	400
MUNICIPAL CRT ADMINISTRATION-Office Supplies	11,500	11,500	9,717	1,783
MUNICIPAL CRT ADMINISTRATION-Minor Office Equipment Supplies and Maintenanc	15,000	5,000	2,893	2,107
MUNICIPAL CRT ADMINISTRATION-Publications and Subscriptions	1,200	1,200	418	782
MUNICIPAL CRT ADMINISTRATION-Minor Computer Equipment and Supplies	30,000	15,000	11,859	3,141
MUNICIPAL CRT ADMINISTRATION-Photography/Film/Video Supplies	20	20	0	20
MUNICIPAL CRT ADMINISTRATION-Cleaning Supplies	4,000	3,000	3,000	0
MUNICIPAL CRT ADMINISTRATION-Vehicle Maintenance Supplies	100	100	0	100
MUNICIPAL CRT ADMINISTRATION-Safety Equipment	100	100	20	80
MUNICIPAL CRT ADMINISTRATION-Maintenance and Repairs-Buildings and Facilities	350	350	0	350
MUNICIPAL CRT ADMINISTRATION-Maintenance and Repairs-Heavy Equipment	300	300	190	110
MUNICIPAL CRT ADMINISTRATION-Electricity	25,000	25,000	26,241	(1,241)
MUNICIPAL CRT ADMINISTRATION-Water	3,100	3,100	1,617	1,483
MUNICIPAL CRT ADMINISTRATION-Natural Gas	2,400	900	375	525
MUNICIPAL CRT ADMINISTRATION-Travel-Employees	2,000	2,000	1,776	224
MUNICIPAL CRT ADMINISTRATION-General Liability Insurance	0	0	431	(431)
MUNICIPAL CRT ADMINISTRATION-Payments to Jurors	3,500	1,000	474	526
MUNICIPAL CRT ADMINISTRATION-Other Services/Charges	\$ 175	175	0	175

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MUNICIPAL CRT ADMINISTRATION-Professional Licenses and Memberships	\$ 410	410	0	410
MUNICIPAL CRT ADMINISTRATION-Bank Service Charges and Credit Card Fees	0	0	46,286	(46,286)
MUNICIPAL CRT ADMINISTRATION-Petty Cash Shortage(Over)	0	0	(82)	82
MUNICIPAL CRT ADMINISTRATION-Grant Match	10,000	10,000	8,856	1,144
<b>Police Department</b>				
CENTRAL REGIONAL COMMAND-Personnel Services Expenditure	434,355	621,466	645,057	(23,591)
CENTRAL REGIONAL COMMAND-Health Benefits, Workers' Comp, Life Ins, Unemploy	45,216	45,216	45,216	0
CENTRAL REGIONAL COMMAND-Office Equipment Maintenance Contracts	600	600	95	505
CENTRAL REGIONAL COMMAND-Print Shop Usage-Interfund Services	5,500	7,000	6,796	204
CENTRAL REGIONAL COMMAND-Office Supplies	12,000	12,000	11,754	246
CENTRAL REGIONAL COMMAND-Minor Office Equipment Supplies and Maintenance	2,500	2,500	1,721	779
CENTRAL REGIONAL COMMAND-Publications and Subscriptions	500	500	325	175
CENTRAL REGIONAL COMMAND-Minor Computer Equipment and Supplies	2,000	2,000	1,983	17
CENTRAL REGIONAL COMMAND-Undercover Supplies and Materials	1,000	1,000	878	122
CENTRAL REGIONAL COMMAND-Photography/Film/Video Supplies	6,000	6,000	5,998	2
CENTRAL REGIONAL COMMAND-Cleaning Supplies	2,500	2,500	1,652	848
CENTRAL REGIONAL COMMAND-Clinical/Medical Supplies	600	600	587	13
CENTRAL REGIONAL COMMAND-Equipment Maintenance Supplies	800	800	716	84
CENTRAL REGIONAL COMMAND-Maintenance Supplies-NOC	5,000	3,500	2,110	1,390
CHIEF'S OFFICE-Personnel Services Expenditure	55,028,073	55,286,220	54,658,994	627,226
CHIEF'S OFFICE-Health Benefits, Workers' Comp, Life Ins, Unemployment	7,033,285	7,033,285	7,031,392	1,893
CHIEF'S OFFICE-Health Care Providers Services	12,000	12,000	0	12,000
CHIEF'S OFFICE-Promotional Services	1,500	1,500	1,348	152
CHIEF'S OFFICE-Outside Contracts - NOC	90,000	93,978	74,161	19,817
CHIEF'S OFFICE-Interlocal Agreements	340,000	305,000	305,000	0
CHIEF'S OFFICE-Office Equipment Maintenance Contracts	0	13,800	13,800	0
CHIEF'S OFFICE-Print Shop Usage-Interfund Services	2,000	2,000	1,908	92
CHIEF'S OFFICE-Office Supplies	8,000	8,000	7,096	904
CHIEF'S OFFICE-Minor Office Equipment Supplies and Maintenance	2,500	2,500	1,854	646
CHIEF'S OFFICE-Publications and Subscriptions	900	1,400	533	867
CHIEF'S OFFICE-Minor Computer Equipment and Supplies	300	300	300	0
CHIEF'S OFFICE-Equipment Maintenance Supplies	500	500	31	469
CHIEF'S OFFICE-General Liability Insurance	250,000	236,200	198,558	37,642
CHIEF'S OFFICE-Other Services/Charges	8,000	8,000	8,220	(220)
CHIEF'S OFFICE-Prompt Payment Penalty	0	0	25	(25)
CHIEF'S OFFICE-Property Insurance	0	0	(14,609)	14,609
CHIEF'S OFFICE-Seminars and Continuing Education	0	35,000	35,000	0
CHIEF'S OFFICE-Professional Licenses and Memberships	12,400	11,900	11,796	104
CHIEF'S OFFICE-Grant Match	904,273	904,273	865,643	38,630
COMMUNICATIONS-Personnel Services Expenditure	4,262,403	4,192,657	4,091,058	101,599
COMMUNICATIONS-Health Benefits, Workers' Comp, Life Ins, Unemployment	380,528	380,528	380,528	0
COMMUNICATIONS-Health Care Providers Services	1,500	1,500	250	1,250
COMMUNICATIONS-Outside Contracts - NOC	1,500	1,500	610	890
COMMUNICATIONS-Office Equipment Maintenance Contracts	10,200	10,200	3,193	7,007
COMMUNICATIONS-Print Shop Usage-Interfund Services	1,200	1,200	1,079	121
COMMUNICATIONS-Office Supplies	3,500	4,500	4,209	291
COMMUNICATIONS-Minor Office Equipment Supplies and Maintenance	6,000	6,000	4,615	1,385
COMMUNICATIONS-Publications and Subscriptions	500	500	63	437
COMMUNICATIONS-Minor Computer Equipment and Supplies	1,500	1,500	1,280	220
COMMUNICATIONS-Photography/Film/Video Supplies	250	250	14	236
COMMUNICATIONS-Equipment Maintenance Supplies	10,500	11,300	10,250	1,050
COMMUNICATIONS-Other Services/Charges	200	200	50	150
CRIMINAL INVESTIGATIONS-Personnel Services Expenditure	336,332	701,410	756,375	(54,965)
CRIMINAL INVESTIGATIONS-Health Benefits, Workers' Comp, Life Ins, Unemployment	44,189	44,189	44,189	0
CRIMINAL INVESTIGATIONS-Health Care Providers Services	150,000	150,000	85,525	64,475
CRIMINAL INVESTIGATIONS-Expert Witnesses	10,000	4,900	1,050	3,850
CRIMINAL INVESTIGATIONS-Legal Notices	25,000	25,000	24,368	632
CRIMINAL INVESTIGATIONS-Outside Contracts - NOC	14,000	15,800	15,083	717
CRIMINAL INVESTIGATIONS-Office Equipment Maintenance Contracts	4,000	4,000	2,291	1,709
CRIMINAL INVESTIGATIONS-Print Shop Usage-Interfund Services	3,000	3,000	2,630	370
CRIMINAL INVESTIGATIONS-Leases-Buildings	32,616	32,616	34,031	(1,415)
CRIMINAL INVESTIGATIONS-Leases-Computer Related	2,300	1,000	0	1,000
CRIMINAL INVESTIGATIONS-Leases-NOC	1,650	1,150	780	370
CRIMINAL INVESTIGATIONS-Office Supplies	25,000	25,500	24,696	804
CRIMINAL INVESTIGATIONS-Minor Office Equipment Supplies and Maintenance	3,130	7,630	7,333	297
CRIMINAL INVESTIGATIONS-Publications and Subscriptions	\$ 6,000	5,600	5,594	6



CITY OF EL PASO, TEXAS  
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Activity-Account	Adopted	Final	Actual	Under(Over) Budget
CRIMINAL INVESTIGATIONS-Minor Computer Equipment and Supplies	\$ 1,500	2,800	2,162	638
CRIMINAL INVESTIGATIONS-Undercover Supplies and Materials	1,000	1,000	885	115
CRIMINAL INVESTIGATIONS-Photography/Film/Video Supplies	9,000	6,500	5,294	1,206
CRIMINAL INVESTIGATIONS-Cleaning Supplies	1,500	1,500	1,068	432
CRIMINAL INVESTIGATIONS-Clinical/Medical Supplies	8,000	5,000	4,929	71
CRIMINAL INVESTIGATIONS-Equipment Maintenance Supplies	5,000	5,000	4,147	853
CRIMINAL INVESTIGATIONS-Maintenance Supplies-NOC	1,500	5,500	5,350	150
CRIMINAL INVESTIGATIONS-Other Services/Charges	500	1,200	1,186	14
CRIMINAL INVESTIGATIONS-Public Information Publications	300	300	0	300
DIRECTED INVESTIGATIONS-Personnel Services Expenditure	413,219	480,925	485,187	(4,262)
DIRECTED INVESTIGATIONS-Health Benefits, Workers' Comp, Life Ins, Unemploymer	38,595	38,595	38,595	0
DIRECTED INVESTIGATIONS-Outside Contracts - NOC	2,700	2,700	333	2,367
DIRECTED INVESTIGATIONS-Pest Control Contracts	250	250	250	0
DIRECTED INVESTIGATIONS-Office Equipment Maintenance Contracts	400	400	29	371
DIRECTED INVESTIGATIONS-Print Shop Usage-Interfund Services	500	500	341	159
DIRECTED INVESTIGATIONS-Leases-Buildings	58,260	58,260	63,115	(4,855)
DIRECTED INVESTIGATIONS-Leases-Vehicles	57,000	57,000	57,000	0
DIRECTED INVESTIGATIONS-Office Supplies	9,000	9,000	6,434	2,566
DIRECTED INVESTIGATIONS-Minor Office Equipment Supplies and Maintenance	2,100	2,100	1,739	361
DIRECTED INVESTIGATIONS-Publications and Subscriptions	2,500	2,500	1,527	973
DIRECTED INVESTIGATIONS-Minor Computer Equipment and Supplies	2,180	2,780	2,679	101
DIRECTED INVESTIGATIONS-Undercover Supplies and Materials	1,000	1,000	1,000	0
DIRECTED INVESTIGATIONS-Photography/Film/Video Supplies	600	600	446	154
DIRECTED INVESTIGATIONS-Animal Food and Supplies	3,665	3,665	1,954	1,711
DIRECTED INVESTIGATIONS-Cleaning Supplies	200	200	200	0
DIRECTED INVESTIGATIONS-Equipment Maintenance Supplies	1,100	500	86	414
DIRECTED INVESTIGATIONS-Maintenance Supplies-NOC	1,000	1,000	287	713
DIRECTED INVESTIGATIONS-Travel-Employees	8,000	8,000	5,923	2,077
FIELD SUPPORT-Personnel Services Expenditure	1,613,648	1,216,456	1,141,781	74,675
FIELD SUPPORT-Health Benefits, Workers' Comp, Life Ins, Unemployment	104,919	104,919	104,470	449
FIELD SUPPORT-Health Care Providers Services	72,800	72,800	31,160	41,640
FIELD SUPPORT-Promotional Services	5,500	5,500	4,345	1,155
FIELD SUPPORT-Training and Instruction Contracts	225,000	225,000	210,250	14,750
FIELD SUPPORT-Outside Contracts - NOC	6,000	6,000	1,339	4,661
FIELD SUPPORT-Office Equipment Maintenance Contracts	1,000	1,000	179	821
FIELD SUPPORT-Print Shop Usage-Interfund Services	4,000	4,700	3,562	1,138
FIELD SUPPORT-Office Supplies	10,000	10,000	9,801	199
FIELD SUPPORT-Minor Office Equipment Supplies and Maintenance	2,000	2,000	1,940	60
FIELD SUPPORT-Publications and Subscriptions	1,500	800	751	49
FIELD SUPPORT-Minor Computer Equipment and Supplies	1,200	1,200	1,185	15
FIELD SUPPORT-Training Materials	4,300	4,300	3,796	504
FIELD SUPPORT-Ammunition	275,000	275,000	114,559	160,441
FIELD SUPPORT-Cleaning Supplies	1,500	1,500	1,344	156
FIELD SUPPORT-Clinical/Medical Supplies	1,000	1,000	449	551
FIELD SUPPORT-Land Maintenance Supplies	300	300	63	237
FIELD SUPPORT-Equipment Maintenance Supplies	500	500	299	201
FIELD SUPPORT-Maintenance Supplies-NOC	2,000	2,000	1,888	112
FIELD SUPPORT-Safety Equipment	1,500	1,500	1,492	8
FIELD SUPPORT-Other Services/Charges	500	500	607	(107)
FINANCIAL SERVICES-Personnel Services Expenditure	311,073	278,868	269,204	9,664
FINANCIAL SERVICES-Health Benefits, Workers' Comp, Life Ins, Unemployment	33,677	33,677	33,677	0
FINANCIAL SERVICES-Security Contracts	146,000	146,000	157,797	(11,797)
FINANCIAL SERVICES-Outside Contracts - NOC	0	0	20	(20)
FINANCIAL SERVICES-Office Equipment Maintenance Contracts	8,500	8,500	5,484	3,016
FINANCIAL SERVICES-Print Shop Usage-Interfund Services	0	0	24	(24)
FINANCIAL SERVICES-Leases-Office Equipment	100,000	100,000	76,570	23,430
FINANCIAL SERVICES-Leases-NOC	260	260	245	15
FINANCIAL SERVICES-Office Supplies	500	2,500	2,406	94
FINANCIAL SERVICES-Minor Office Equipment Supplies and Maintenance	1,000	1,000	804	196
FINANCIAL SERVICES-Minor Computer Equipment and Supplies	1,500	1,500	72	1,428
FINANCIAL SERVICES-Cleaning Supplies	300	300	11	289
FINANCIAL SERVICES-Equipment Maintenance Supplies	1,500	1,500	0	1,500
FINANCIAL SERVICES-Maintenance Supplies-NOC	2,000	0	0	0
FINANCIAL SERVICES-Paging Services	78,000	78,000	94,939	(16,939)
FINANCIAL SERVICES-Other Services/Charges	4,000	4,000	3,976	24
FINANCIAL SERVICES-Prisoner Custody	\$ 2,100,000	2,100,000	2,018,402	81,598

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Activity-Account	Adopted	Final	Actual	Under(Over) Budget
INTERNAL AFFAIRS-Personnel Services Expenditure	\$ 29,202	31,698	31,817	(119)
INTERNAL AFFAIRS-Health Benefits, Workers' Comp, Life Ins, Unemployment	1,503	1,503	1,503	0
INTERNAL AFFAIRS-Print Shop Usage-Interfund Services	250	250	62	188
INTERNAL AFFAIRS-Leases-Buildings	68,000	68,000	62,333	5,667
INTERNAL AFFAIRS-Office Supplies	2,000	2,800	2,544	256
INTERNAL AFFAIRS-Minor Office Equipment Supplies and Maintenance	2,220	1,420	422	998
INTERNAL AFFAIRS-Publications and Subscriptions	75	75	0	75
INTERNAL AFFAIRS-Minor Computer Equipment and Supplies	1,000	1,000	838	162
INTERNAL AFFAIRS-Photography/Film/Video Supplies	1,400	1,400	722	678
INTERNAL OPERATIONS-Personnel Services Expenditure	329,327	379,443	382,258	(2,815)
INTERNAL OPERATIONS-Health Benefits, Workers' Comp, Life Ins, Unemployment	39,079	39,079	39,071	8
INTERNAL OPERATIONS-Office Equipment Maintenance Contracts	300	300	215	85
INTERNAL OPERATIONS-Print Shop Usage-Interfund Services	200	200	184	16
INTERNAL OPERATIONS-Mail Room Charges-Interfund Services	0	0	116	(116)
INTERNAL OPERATIONS-Leases-Buildings	37,880	37,880	32,513	5,367
INTERNAL OPERATIONS-Office Supplies	1,500	2,300	2,136	164
INTERNAL OPERATIONS-Minor Office Equipment Supplies and Maintenance	1,000	200	127	73
INTERNAL OPERATIONS-Publications and Subscriptions	200	200	120	80
INTERNAL OPERATIONS-Minor Computer Equipment and Supplies	400	400	377	23
INTERNAL OPERATIONS-Cleaning Supplies	400	400	199	201
INTERNAL OPERATIONS-Equipment Maintenance Supplies	200	200	63	137
INTERNAL OPERATIONS-Maintenance Supplies-NOC	200	200	193	7
INTERNAL OPERATIONS-Other Services/Charges	270	270	200	70
MANAGEMENT INFORMATION SYSTEM-Personnel Services Expenditure	0	38,442	44,558	(6,116)
MISSION VALLEY REGIONAL COMAND-Personnel Services Expenditure	203,128	191,510	185,936	5,574
MISSION VALLEY REGIONAL COMAND-Health Benefits, Workers' Comp, Life Ins, Unc	27,512	27,512	27,512	0
MISSION VALLEY REGIONAL COMAND-Outside Contracts - NOC	0	940	884	56
MISSION VALLEY REGIONAL COMAND-Office Equipment Maintenance Contracts	1,000	280	208	72
MISSION VALLEY REGIONAL COMAND-Print Shop Usage-Interfund Services	3,000	3,000	2,998	2
MISSION VALLEY REGIONAL COMAND-Office Supplies	8,500	8,500	7,959	541
MISSION VALLEY REGIONAL COMAND-Minor Office Equipment Supplies and Mainte	1,500	1,500	1,374	126
MISSION VALLEY REGIONAL COMAND-Publications and Subscriptions	550	0	0	0
MISSION VALLEY REGIONAL COMAND-Minor Computer Equipment and Supplies	1,000	2,500	2,489	11
MISSION VALLEY REGIONAL COMAND-Photography/Film/Video Supplies	4,000	4,000	3,996	4
MISSION VALLEY REGIONAL COMAND-Cleaning Supplies	1,000	1,330	1,330	0
MISSION VALLEY REGIONAL COMAND-Clinical/Medical Supplies	300	300	206	94
MISSION VALLEY REGIONAL COMAND-Equipment Maintenance Supplies	800	300	298	2
MISSION VALLEY REGIONAL COMAND-Maintenance Supplies-NOC	3,300	2,300	2,264	36
NORTHEAST REGIONAL COMMAND-Personnel Services Expenditure	208,664	218,946	217,551	1,395
NORTHEAST REGIONAL COMMAND-Health Benefits, Workers' Comp, Life Ins, Unemj	24,695	24,695	23,985	710
NORTHEAST REGIONAL COMMAND-Office Equipment Maintenance Contracts	600	600	559	41
NORTHEAST REGIONAL COMMAND-Print Shop Usage-Interfund Services	4,000	4,000	4,318	(318)
NORTHEAST REGIONAL COMMAND-Office Supplies	4,500	4,800	4,679	121
NORTHEAST REGIONAL COMMAND-Minor Office Equipment Supplies and Maintenan	100	100	0	100
NORTHEAST REGIONAL COMMAND-Publications and Subscriptions	500	500	382	118
NORTHEAST REGIONAL COMMAND-Minor Computer Equipment and Supplies	1,500	1,800	1,792	8
NORTHEAST REGIONAL COMMAND-Photography/Film/Video Supplies	4,000	4,000	3,775	225
NORTHEAST REGIONAL COMMAND-Cleaning Supplies	1,000	1,300	1,279	21
NORTHEAST REGIONAL COMMAND-Clinical/Medical Supplies	400	400	54	346
NORTHEAST REGIONAL COMMAND-Equipment Maintenance Supplies	800	500	268	232
NORTHEAST REGIONAL COMMAND-Maintenance Supplies-NOC	2,200	1,600	1,525	75
NORTHEAST REGIONAL COMMAND-Other Services/Charges	200	200	98	102
OSSD OPERATIONS-Personnel Services Expenditure	213,767	167,965	156,298	11,667
OSSD OPERATIONS-Health Benefits, Workers' Comp, Life Ins, Unemployment	19,068	19,068	18,559	509
OSSD OPERATIONS-Health Care Providers Services	1,000	1,000	210	790
OSSD OPERATIONS-Promotional Services	5,000	5,000	4,256	744
OSSD OPERATIONS-Outside Contracts - NOC	46,585	39,280	24,103	15,177
OSSD OPERATIONS-Office Equipment Maintenance Contracts	1,500	1,500	513	987
OSSD OPERATIONS-Print Shop Usage-Interfund Services	2,150	2,150	2,101	49
OSSD OPERATIONS-Leases-Buildings	70,000	70,000	69,398	602
OSSD OPERATIONS-Office Supplies	4,000	8,000	7,972	28
OSSD OPERATIONS-Minor Office Equipment Supplies and Maintenance	2,850	2,850	2,797	53
OSSD OPERATIONS-Publications and Subscriptions	1,000	1,000	447	553
OSSD OPERATIONS-Minor Computer Equipment and Supplies	500	500	447	53
OSSD OPERATIONS-Photography/Film/Video Supplies	3,000	3,000	2,896	104
OSSD OPERATIONS-Ammunition	\$ 10,000	10,000	5,767	4,233

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Activity-Account	Adopted	Final	Actual	Under(Over) Budget
OSSD OPERATIONS-Animal Food and Supples	\$ 5,700	7,205	5,485	1,720
OSSD OPERATIONS-Cleaning Supplies	525	525	436	89
OSSD OPERATIONS-Clinical/Medical Supplies	750	750	473	277
OSSD OPERATIONS-Land Maintenance Supplies	400	400	400	0
OSSD OPERATIONS-Equipment Maintenance Supplies	4,000	2,000	1,725	275
OSSD OPERATIONS-Maintenance Supplies-NOC	3,000	5,000	3,833	1,167
OSSD OPERATIONS-General Liability Insurance	30,000	30,000	20,587	9,413
PEBBLE HILLS REGIONAL COMMAND-Personnel Services Expenditure	231,445	247,045	245,435	1,610
PEBBLE HILLS REGIONAL COMMAND-Health Benefits, Workers' Comp, Life Ins, Uner	29,009	29,009	29,009	0
PEBBLE HILLS REGIONAL COMMAND-Office Equipment Maintenance Contracts	4,000	1,600	1,152	448
PEBBLE HILLS REGIONAL COMMAND-Print Shop Usage-Interfund Services	5,000	6,700	6,405	295
PEBBLE HILLS REGIONAL COMMAND-Office Supplies	10,000	10,840	10,768	72
PEBBLE HILLS REGIONAL COMMAND-Minor Office Equipment Supplies and Maintena	1,000	160	121	39
PEBBLE HILLS REGIONAL COMMAND-Publications and Subscriptions	500	500	356	144
PEBBLE HILLS REGIONAL COMMAND-Minor Computer Equipment and Supplies	2,000	3,500	3,144	356
PEBBLE HILLS REGIONAL COMMAND-Photography/Film/Video Supplies	6,000	6,000	6,000	0
PEBBLE HILLS REGIONAL COMMAND-Cleaning Supplies	1,050	1,050	1,050	0
PEBBLE HILLS REGIONAL COMMAND-Clinical/Medical Supplies	600	600	580	20
PEBBLE HILLS REGIONAL COMMAND-Equipment Maintenance Supplies	800	0	0	0
PEBBLE HILLS REGIONAL COMMAND-Maintenance Supplies-NOC	3,400	3,400	3,371	29
PEBBLE HILLS REGIONAL COMMAND-Other Services/Charges	600	600	589	11
PLANNING AND RESEARCH-Personnel Services Expenditure	407,756	382,463	369,979	12,484
PLANNING AND RESEARCH-Health Benefits, Workers' Comp, Life Ins, Unemployment	37,668	37,668	37,668	0
PLANNING AND RESEARCH-Motor Pool Usage-Interfund Services	0	0	28	(28)
PLANNING AND RESEARCH-Print Shop Usage-Interfund Services	6,000	6,000	5,801	199
PLANNING AND RESEARCH-Office Supplies	4,000	4,000	3,011	989
PLANNING AND RESEARCH-Minor Office Equipment Supplies and Maintenance	700	700	341	359
PLANNING AND RESEARCH-Publications and Subscriptions	500	500	369	131
PLANNING AND RESEARCH-Minor Computer Equipment and Supplies	1,200	1,200	831	369
PLANNING AND RESEARCH-Maintenance and Repairs-Buildings and Facilities	1,000	1,000	720	280
POLICE SUPPLY-Print Shop Usage-Interfund Services	7,500	9,500	7,724	1,776
POLICE SUPPLY-Office Supplies	13,000	16,000	7,478	8,522
POLICE SUPPLY-Minor Office Equipment Supplies and Maintenance	400	400	213	187
POLICE SUPPLY-Publications and Subscriptions	25,000	30,000	28,872	1,128
POLICE SUPPLY-Minor Computer Equipment and Supplies	2,500	500	(3,299)	3,799
POLICE SUPPLY-Photography/Film/Video Supplies	17,500	15,500	(1,955)	17,455
POLICE SUPPLY-Cleaning Supplies	500	5,500	(2,207)	7,707
POLICE SUPPLY-Clinical/Medical Supplies	1,000	1,000	736	264
POLICE SUPPLY-Uniforms and Apparel	390,000	385,000	155,994	229,006
POLICE SUPPLY-Maintenance Supplies-NOC	1,575	1,575	892	683
POLICE SUPPLY-Safety Equipment	73,000	67,000	40,864	26,136
RECORDS-Personnel Services Expenditure	1,870,175	1,532,209	1,442,710	89,499
RECORDS-Health Benefits, Workers' Comp, Life Ins, Unemployment	191,007	191,007	191,007	0
RECORDS-Outside Contracts - NOC	1,215	1,215	333	882
RECORDS-Office Equipment Maintenance Contracts	28,000	28,836	22,676	6,160
RECORDS-Print Shop Usage-Interfund Services	5,700	5,700	5,825	(125)
RECORDS-Mail Room Charges-Interfund Services	45,000	45,000	53,174	(8,174)
RECORDS-Office Supplies	16,000	16,968	16,187	781
RECORDS-Minor Office Equipment Supplies and Maintenance	6,000	6,000	4,470	1,530
RECORDS-Publications and Subscriptions	350	350	326	24
RECORDS-Minor Computer Equipment and Supplies	800	1,600	1,479	121
RECORDS-Photography/Film/Video Supplies	32,000	32,000	24,141	7,859
RECORDS-Training Materials	2,000	2,000	0	2,000
RECORDS-Cleaning Supplies	100	100	83	17
RECORDS-Clinical/Medical Supplies	500	0	0	0
RECORDS-Maintenance Supplies-NOC	400	400	8	392
RECORDS-Safety Equipment	500	200	0	200
RECORDS-Shipping	9,000	9,000	6,012	2,988
VEHICLE OPERATIONS-Vehicle/Heavy and Off Road Equipment Maintenance Contracts	60,000	60,000	56,918	3,082
VEHICLE OPERATIONS-Equipment Maintenance-Interfund Services	1,650,000	1,650,000	1,597,334	52,666
VEHICLE OPERATIONS-Gasoline	780,370	780,370	757,391	22,979
VEHICLE OPERATIONS-Lubricants and Antifreeze	1,000	1,000	584	416
VEHICLE OPERATIONS-Diesel	400	400	0	400
VEHICLE OPERATIONS-Publications and Subscriptions	250	250	165	85
VEHICLE OPERATIONS-Other Services/Charges	25,580	25,580	5,876	19,704
WESTSIDE REGIONAL COMMAND-Personnel Services Expenditure	\$ 171,363	155,630	149,814	5,816

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WESTSIDE REGIONAL COMMAND-Health Benefits, Workers' Comp, Life Ins, Unemplc \$	23,168	23,168	23,168	0
WESTSIDE REGIONAL COMMAND-Office Equipment Maintenance Contracts	1,000	1,000	469	531
WESTSIDE REGIONAL COMMAND-Print Shop Usage-Interfund Services	3,000	3,000	3,265	(265)
WESTSIDE REGIONAL COMMAND-Office Supplies	4,500	7,500	6,663	837
WESTSIDE REGIONAL COMMAND-Minor Office Equipment Supplies and Maintenance	1,000	1,000	504	496
WESTSIDE REGIONAL COMMAND-Publications and Subscriptions	500	500	320	180
WESTSIDE REGIONAL COMMAND-Minor Computer Equipment and Supplies	1,000	1,000	656	344
WESTSIDE REGIONAL COMMAND-Photography/Film/Video Supplies	4,000	4,000	4,000	0
WESTSIDE REGIONAL COMMAND-Cleaning Supplies	1,000	1,000	744	256
WESTSIDE REGIONAL COMMAND-Clinical/Medical Supplies	300	300	0	300
WESTSIDE REGIONAL COMMAND-Equipment Maintenance Supplies	800	800	0	800
WESTSIDE REGIONAL COMMAND-Maintenance Supplies-NOC	5,600	2,600	1,344	1,256
WESTSIDE REGIONAL COMMAND-Other Services/Charges	150	150	78	72
<b>Fire Department</b>				
AIRPORT FIREFIGHTERS-Personnel Services Expenditure	1,278,391	1,386,827	1,399,691	(12,864)
AIRPORT FIREFIGHTERS-Health Benefits, Workers' Comp, Life Ins, Unemployment	130,721	130,721	130,721	0
AIRPORT FIREFIGHTERS-Mileage Reimbursement	0	0	32	(32)
FD EMERGENCY OPERATIONS-Personnel Services Expenditure	29,834,940	30,630,437	30,590,503	39,934
FD EMERGENCY OPERATIONS-Health Benefits, Workers' Comp, Life Ins, Unemployr	2,884,582	2,884,582	2,884,582	0
FD EMERGENCY OPERATIONS-Health Care Providers Services	230,000	230,000	195,373	34,627
FD EMERGENCY OPERATIONS-Security Contracts	0	8,500	0	8,500
FD EMERGENCY OPERATIONS-Buildings/Facilities Maintenance Contracts	30,000	21,500	18,833	2,667
FD EMERGENCY OPERATIONS-Office Equipment Maintenance Contracts	7,500	7,500	4,716	2,784
FD EMERGENCY OPERATIONS-Fire Hydrant Maintenance	561,216	561,216	474,973	86,243
FD EMERGENCY OPERATIONS-Minor Office Equipment Supplies and Maintenance	5,000	5,000	4,183	817
FD EMERGENCY OPERATIONS-Publications and Subscriptions	3,000	3,000	2,981	19
FD EMERGENCY OPERATIONS-Photography/Film/Video Supplies	1,000	1,000	597	403
FD EMERGENCY OPERATIONS-Clinical/Medical Supplies	55,000	55,000	31,488	23,512
FD EMERGENCY OPERATIONS-Food and Beverages	500	500	456	44
FD EMERGENCY OPERATIONS-Recreational Supplies	10,000	10,000	9,853	147
FD EMERGENCY OPERATIONS-Equipment Maintenance Supplies	35,000	35,000	31,663	3,337
FD EMERGENCY OPERATIONS-Uniforms and Apparel	298,000	298,000	291,559	6,441
FD EMERGENCY OPERATIONS-Travel-Employees	0	0	(1,153)	1,153
FD EMERGENCY OPERATIONS-Mileage Reimbursement	0	0	5,433	(5,433)
FD EMERGENCY OPERATIONS-Professional Licenses and Memberships	55,000	55,000	41,119	13,881
FD EMERGENCY OPERATIONS-Underground Storage Tank Testing	3,500	3,500	2,582	918
FIRE COMMUNICATIONS-Personnel Services Expenditure	394,348	467,760	477,477	(9,717)
FIRE COMMUNICATIONS-Health Benefits, Workers' Comp, Life Ins, Unemployment	32,825	32,825	32,825	0
FIRE COMMUNICATIONS-Outside Contracts - NOC	15,000	15,000	9,762	5,238
FIRE COMMUNICATIONS-Office Supplies	1,000	1,000	960	40
FIRE COMMUNICATIONS-Minor Office Equipment Supplies and Maintenance	2,400	2,400	2,400	0
FIRE COMMUNICATIONS-Publications and Subscriptions	700	1,600	1,477	123
FIRE COMMUNICATIONS-Equipment Maintenance Supplies	5,000	4,100	3,892	208
FIRE COMMUNICATIONS-Uniforms and Apparel	12,000	12,000	8,503	3,497
FIRE COMMUNICATIONS-Maintenance and Repairs-Office Equipment	20,000	20,000	9,362	10,638
FIRE COMMUNICATIONS-Paging Services	10,000	10,000	9,707	293
FIRE COMMUNICATIONS-Mileage Reimbursement	0	0	2	(2)
FIRE DEPARTMENT ADMINISTRATION-Personnel Services Expenditure	775,347	928,980	(29,302)	958,282
FIRE DEPARTMENT ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Une	53,591	53,591	53,591	0
FIRE DEPARTMENT ADMINISTRATION-Data Processing Services Contracts	20,000	20,000	3,356	16,644
FIRE DEPARTMENT ADMINISTRATION-Security Contracts	75,000	75,000	66,403	8,597
FIRE DEPARTMENT ADMINISTRATION-Outside Contracts - NOC	2,000	1,000	814	186
FIRE DEPARTMENT ADMINISTRATION-Buildings/Facilities Maintenance Contracts	1,000	1,000	862	138
FIRE DEPARTMENT ADMINISTRATION-Office Equipment Maintenance Contracts	4,000	4,000	214	3,786
FIRE DEPARTMENT ADMINISTRATION-Print Shop Usage-Interfund Services	25,000	25,000	22,417	2,583
FIRE DEPARTMENT ADMINISTRATION-Mail Room Charges-Interfund Services	2,500	2,500	1,111	1,389
FIRE DEPARTMENT ADMINISTRATION-Leases-Office Equipment	19,000	19,000	18,558	442
FIRE DEPARTMENT ADMINISTRATION-Leases-Land	10,000	11,000	11,000	0
FIRE DEPARTMENT ADMINISTRATION-Office Supplies	15,000	15,000	14,116	884
FIRE DEPARTMENT ADMINISTRATION-Minor Office Equipment Supplies and Mainten	5,000	5,000	4,849	151
FIRE DEPARTMENT ADMINISTRATION-Publications and Subscriptions	4,000	4,000	3,984	16
FIRE DEPARTMENT ADMINISTRATION-Minor Computer Equipment and Supplies	1,000	1,000	966	34
FIRE DEPARTMENT ADMINISTRATION-Photography/Film/Video Supplies	1,000	1,000	283	717
FIRE DEPARTMENT ADMINISTRATION-Food and Beverages	100	100	1,258	(1,158)
FIRE DEPARTMENT ADMINISTRATION-Equipment Maintenance Supplies	1,500	1,500	471	1,029
FIRE DEPARTMENT ADMINISTRATION-Postage	\$ 200	200	3,959	(3,759)

CITY OF EL PASO, TEXAS  
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Activity-Account	Adopted	Final	Actual	Under(Over) Budget
FIRE DEPARTMENT ADMINISTRATION-Shipping	\$ 300	300	281	19
FIRE DEPARTMENT ADMINISTRATION-Travel-Employees	49,600	49,600	34,143	15,457
FIRE DEPARTMENT ADMINISTRATION-Mileage Reimbursement	0	0	43	(43)
FIRE DEPARTMENT ADMINISTRATION-Seminars and Continuing Education	12,050	12,050	11,466	584
FIRE DEPARTMENT ADMINISTRATION-Professional Licenses and Memberships	2,500	2,500	2,316	184
FIRE DEPARTMENT ADMINISTRATION-Grant Match	67,421	67,421	67,421	0
FIRE FIGHTING TRAINING-Personnel Services Expenditure	750,400	758,766	755,720	3,046
FIRE FIGHTING TRAINING-Health Benefits, Workers' Comp, Life Ins, Unemployment	62,313	62,313	62,313	0
FIRE FIGHTING TRAINING-Health Care Providers Services	35,000	35,000	2,134	32,866
FIRE FIGHTING TRAINING-Buildings/Facilities Maintenance Contracts	12,000	14,000	6,902	7,098
FIRE FIGHTING TRAINING-Office Equipment Maintenance Contracts	2,000	0	0	0
FIRE FIGHTING TRAINING-Leases-NOC	7,500	7,500	6,774	726
FIRE FIGHTING TRAINING-Propane	5,000	5,000	2,992	2,008
FIRE FIGHTING TRAINING-Minor Office Equipment Supplies and Maintenance	2,000	2,000	1,903	97
FIRE FIGHTING TRAINING-Publications and Subscriptions	15,000	15,000	14,743	257
FIRE FIGHTING TRAINING-Photography/Film/Video Supplies	4,500	4,500	3,725	775
FIRE FIGHTING TRAINING-Training Materials	5,000	5,000	4,930	70
FIRE FIGHTING TRAINING-Clinical/Medical Supplies	1,500	1,500	1,465	35
FIRE FIGHTING TRAINING-Food and Beverages	350	350	336	14
FIRE FIGHTING TRAINING-Equipment Maintenance Supplies	1,000	1,000	998	2
FIRE MEDICAL SERVICES-Personnel Services Expenditure	7,254,397	7,056,711	6,957,922	98,789
FIRE MEDICAL SERVICES-Health Benefits, Workers' Comp, Life Ins, Unemployment	720,499	720,499	720,499	0
FIRE MEDICAL SERVICES-Health Care Providers Services	710,000	608,532	592,738	15,794
FIRE MEDICAL SERVICES-Billing/Collection Agency Contracts	825,000	923,234	795,023	128,211
FIRE MEDICAL SERVICES-Outside Contracts - NOC	5,000	12,414	12,303	111
FIRE MEDICAL SERVICES-Mail Room Charges-Interfund Services	250	250	0	250
FIRE MEDICAL SERVICES-Leases-Buildings	4,180	0	0	0
FIRE MEDICAL SERVICES-Leases-Office Equipment	0	0	(4)	4
FIRE MEDICAL SERVICES-Minor Office Equipment Supplies and Maintenance	500	500	218	282
FIRE MEDICAL SERVICES-Publications and Subscriptions	1,000	1,000	992	8
FIRE MEDICAL SERVICES-Mileage Reimbursement	600	600	371	229
FIRE MEDICAL SERVICES-Other Services/Charges	1,000	1,000	951	49
FIRE PREVENTION-Personnel Services Expenditure	1,924,063	2,143,721	2,170,381	(26,660)
FIRE PREVENTION-Health Benefits, Workers' Comp, Life Ins, Unemployment	172,876	172,876	172,876	0
FIRE PREVENTION-Health Care Providers Services	1,000	1,000	500	500
FIRE PREVENTION-Promotional Services	5,000	5,000	1,000	4,000
FIRE PREVENTION-Printing Services Contracts	800	800	0	800
FIRE PREVENTION-Outside Contracts - NOC	6,550	6,550	4,812	1,738
FIRE PREVENTION-Minor Office Equipment Supplies and Maintenance	3,000	3,000	1,505	1,495
FIRE PREVENTION-Publications and Subscriptions	4,000	4,000	3,927	73
FIRE PREVENTION-Photography/Film/Video Supplies	4,300	4,300	3,820	480
FIRE PREVENTION-Training Materials	3,500	3,500	3,406	94
FIRE PREVENTION-Ammunition	4,200	4,200	4,098	102
FIRE PREVENTION-Animal Food and Supplies	1,800	1,800	1,333	467
FIRE PREVENTION-Food and Beverages	100	100	95	5
FIRE PREVENTION-Equipment Maintenance Supplies	7,000	7,000	4,268	2,732
FIRE PREVENTION-Uniforms and Apparel	800	800	0	800
FIRE PREVENTION-Maintenance Supplies-NOC	500	500	98	402
FIRE PREVENTION-Safety Equipment	3,500	3,500	1,817	1,683
FIRE PREVENTION-Postage	1,000	1,000	78	922
FIRE PREVENTION-Shipping	1,000	1,000	444	556
FIRE PREVENTION-Mileage Reimbursement	0	0	22	(22)
FIRE PREVENTION-Public Information Publications	5,500	5,500	5,385	115
FIRE SUPPORT PERSONNEL-Personnel Services Expenditure	2,467,233	2,529,106	2,506,051	23,055
FIRE SUPPORT PERSONNEL-Health Benefits, Workers' Comp, Life Ins, Unemploymer	291,182	291,182	291,182	0
FIRE SUPPORT PERSONNEL-Food and Beverages	0	0	1,806	(1,806)
MAINTENANCE-Personnel Services Expenditure	385,587	394,528	391,665	2,863
MAINTENANCE-Health Benefits, Workers' Comp, Life Ins, Unemployment	32,644	32,644	32,644	0
MAINTENANCE-Environmental Contracts	15,000	15,000	4,969	10,031
MAINTENANCE-Public Safety Equipment Maintenance Contracts	25,500	25,500	19,640	5,860
MAINTENANCE-Vehicle/Heavy and Off Road Equipment Maintenance Contracts	209,000	203,000	148,711	54,289
MAINTENANCE-Equipment Maintenance-Interfund Services	0	0	6,721	(6,721)
MAINTENANCE-Gasoline	365,000	365,000	333,932	31,068
MAINTENANCE-Lubricants and Antifreeze	30,500	30,500	30,332	168
MAINTENANCE-Minor Office Equipment Supplies and Maintenance	500	500	408	92
MAINTENANCE-Publications and Subscriptions	\$ 400	400	399	1

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MAINTENANCE-Clinical/Medical Supplies	\$ 3,000	3,000	2,798	202
MAINTENANCE-Equipment Maintenance Supplies	8,500	8,500	8,297	203
MAINTENANCE-Vehicle Maintenance Supplies	430,650	430,650	387,955	42,695
MAINTENANCE-Uniforms and Apparel	7,000	7,000	5,970	1,030
MAINTENANCE-Maintenance Supplies-NOC	13,000	13,000	11,974	1,026
MAINTENANCE-Maintenance and Repairs-Buildings and Facilities	2,000	2,000	188	1,812
MAINTENANCE-Maintenance and Repairs-Vehicles	500	500	0	500
MAINTENANCE-Maintenance and Repairs-Public Safety Equipment	15,000	15,000	3,290	11,710
MAINTENANCE-Shipping	4,000	4,000	1,280	2,720
MAINTENANCE-Other Services/Charges	11,500	17,500	17,406	94
SCBA AND LOGISTIC-Environmental Contracts	35,000	35,000	17,331	17,669
SCBA AND LOGISTIC-Public Safety Equipment Maintenance Contracts	14,100	14,100	12,049	2,051
SCBA AND LOGISTIC-Buildings/Facilities Maintenance Contracts	1,000	1,000	191	809
SCBA AND LOGISTIC-Office Equipment Maintenance Contracts	60,000	60,000	42,788	17,212
SCBA AND LOGISTIC-Office Supplies	12,700	12,700	10,914	1,786
SCBA AND LOGISTIC-Cleaning Supplies	38,720	38,720	38,457	263
SCBA AND LOGISTIC-Clinical/Medical Supplies	639,500	639,500	462,534	176,966
SCBA AND LOGISTIC-Land Maintenance Supplies	1,000	1,000	992	8
SCBA AND LOGISTIC-Food and Beverages	2,750	2,750	2,711	39
SCBA AND LOGISTIC-Equipment Maintenance Supplies	15,500	15,500	9,209	6,291
SCBA AND LOGISTIC-Maintenance Supplies-NOC	45,000	45,000	39,027	5,973
SCBA AND LOGISTIC-Safety Equipment	372,450	372,450	370,366	2,084
SCBA AND LOGISTIC-Maintenance and Repairs-Buildings and Facilities	7,000	7,000	3,747	3,253
SCBA AND LOGISTIC-Maintenance and Repairs-Vehicles	1,700	1,700	0	1,700
SCBA AND LOGISTIC-Maintenance and Repairs-Office Equipment	1,000	1,000	21	979
SCBA AND LOGISTIC-Maintenance and Repairs-Public Safety Equipment	49,965	49,965	43,663	6,302
SPECIAL OPERATIONS-Public Safety Equipment Maintenance Contracts	1,000	1,000	0	1,000
SPECIAL OPERATIONS-Leases-NOC	350	350	0	350
SPECIAL OPERATIONS-Minor Office Equipment Supplies and Maintenance	250	250	49	201
SPECIAL OPERATIONS-Publications and Subscriptions	1,000	1,000	835	165
SPECIAL OPERATIONS-Desktop Software Supplies	500	500	45	455
SPECIAL OPERATIONS-Photography/Film/Video Supplies	1,650	1,650	920	730
SPECIAL OPERATIONS-Training Materials	1,000	1,000	349	651
SPECIAL OPERATIONS-Clinical/Medical Supplies	1,500	1,500	810	690
SPECIAL OPERATIONS-Equipment Maintenance Supplies	7,300	7,300	6,163	1,137
SPECIAL OPERATIONS-Uniforms and Apparel	11,400	8,800	7,585	1,215
SPECIAL OPERATIONS-Safety Equipment	10,000	12,600	12,092	508
<b>Public Works</b>				
BLDG MAINT POLICE FACILITIES-Janitorial Contracts	305,000	263,811	272,278	(8,467)
BLDG MAINT POLICE FACILITIES-Pest Control Contracts	4,000	4,189	4,075	114
BLDG MAINT POLICE FACILITIES-Groundkeeping/Horticultural Contracts	12,600	12,600	8,578	4,022
BLDG MAINT POLICE FACILITIES-Linen and Industrial Contracts	10,000	10,000	9,660	340
BLDG MAINT POLICE FACILITIES-Buildings/Facilities Maintenance Contracts	110,000	110,000	98,014	11,986
BLDG MAINT POLICE FACILITIES-Office Equipment Maintenance Contracts	35,000	35,000	19,869	15,131
BLDG MAINT POLICE FACILITIES-Cleaning Supplies	5,000	5,000	4,899	101
BLDG MAINT POLICE FACILITIES-Land Maintenance Supplies	300	300	0	300
BLDG MAINT POLICE FACILITIES-Equipment Maintenance Supplies	1,000	1,000	0	1,000
BLDG MAINT POLICE FACILITIES-Maintenance Supplies-NOC	500	500	421	79
BLDG MAINT POLICE FACILITIES-Safety Equipment	800	800	131	669
BLDG MAINT POLICE FACILITIES-Maintenance and Repairs-Buildings and Facilities	58,000	58,000	49,725	8,275
BLDG MAINT POLICE FACILITIES-Maintenance and Repairs-Office Equipment	1,200	1,200	50	1,150
BUILDING MAINT FIRE FACILITIES-Environmental Contracts	12,000	12,000	200	11,800
BUILDING MAINT FIRE FACILITIES-Janitorial Contracts	45,000	45,000	44,943	57
BUILDING MAINT FIRE FACILITIES-Pest Control Contracts	4,000	4,500	3,855	645
BUILDING MAINT FIRE FACILITIES-Groundkeeping/Horticultural Contracts	3,700	3,700	0	3,700
BUILDING MAINT FIRE FACILITIES-Linen and Industrial Contracts	5,000	5,000	3,884	1,116
BUILDING MAINT FIRE FACILITIES-Buildings/Facilities Maintenance Contracts	95,000	94,500	92,543	1,957
BUILDING MAINT FIRE FACILITIES-Office Equipment Maintenance Contracts	5,000	5,000	0	5,000
BUILDING MAINT FIRE FACILITIES-Equipment Maintenance-Interfund Services	6,000	6,000	1,599	4,401
BUILDING MAINT FIRE FACILITIES-Motor Pool Usage-Interfund Services	0	0	293	(293)
BUILDING MAINT FIRE FACILITIES-Leases-NOC	2,500	2,500	493	2,007
BUILDING MAINT FIRE FACILITIES-Equipment Maintenance Supplies	2,100	2,100	1,050	1,050
BUILDING MAINT FIRE FACILITIES-Maintenance Supplies-NOC	1,700	1,700	0	1,700
BUILDING MAINT FIRE FACILITIES-Safety Equipment	500	500	500	0
BUILDING MAINT FIRE FACILITIES-Maintenance and Repairs-Buildings and Facilities	60,000	60,000	48,578	11,422
BUILDING MAINT FIRE FACILITIES-Maintenance and Repairs-Office Equipment	\$ 900	900	0	900

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BUILDING MAINT FIRE FACILITIES-Paging Services	\$ 1,500	1,500	2,100	(600)
BUILDING MAINT LEASED FAC-Janitorial Contracts	22,000	22,000	16,173	5,827
BUILDING MAINT LEASED FAC-Pest Control Contracts	350	350	234	116
BUILDING MAINT LEASED FAC-Groundkeeping/Horticultural Contracts	1,500	1,500	1,079	421
BUILDING MAINT LEASED FAC-Linen and Industrial Contracts	600	600	458	142
BUILDING MAINT LEASED FAC-Buildings/Facilities Maintenance Contracts	12,000	12,000	9,513	2,487
BUILDING MAINT LEASED FAC-Office Equipment Maintenance Contracts	1,600	1,600	0	1,600
BUILDING MAINT LEASED FAC-Cleaning Supplies	1,600	1,600	1,381	219
BUILDING MAINT LEASED FAC-Maintenance and Repairs-Buildings and Facilities	5,500	5,500	2,076	3,424
CITY WIDE BLDG MAINT NOC-Personnel Services Expenditure	1,104,944	1,290,984	1,310,481	(19,497)
CITY WIDE BLDG MAINT NOC-Health Benefits, Workers' Comp, Life Ins, Unemployme	248,712	248,712	248,712	0
CITY WIDE BLDG MAINT NOC-Environmental Contracts	12,000	12,000	8,886	3,114
CITY WIDE BLDG MAINT NOC-Janitorial Contracts	176,000	217,000	222,006	(5,006)
CITY WIDE BLDG MAINT NOC-Security Contracts	379,000	379,000	383,346	(4,346)
CITY WIDE BLDG MAINT NOC-Outside Contracts - NOC	3,000	3,000	3,107	(107)
CITY WIDE BLDG MAINT NOC-Pest Control Contracts	2,500	3,200	2,999	201
CITY WIDE BLDG MAINT NOC-Groundkeeping/Horticultural Contracts	5,000	7,500	6,674	826
CITY WIDE BLDG MAINT NOC-Linen and Industrial Contracts	7,300	7,300	5,681	1,619
CITY WIDE BLDG MAINT NOC-Buildings/Facilities Maintenance Contracts	146,000	132,194	108,657	23,537
CITY WIDE BLDG MAINT NOC-Office Equipment Maintenance Contracts	13,000	13,000	7,500	5,500
CITY WIDE BLDG MAINT NOC-Equipment Maintenance-Interfund Services	17,500	17,500	23,978	(6,478)
CITY WIDE BLDG MAINT NOC-Motor Pool Usage-Interfund Services	5,000	5,000	5,504	(504)
CITY WIDE BLDG MAINT NOC-Print Shop Usage-Interfund Services	1,300	1,300	690	610
CITY WIDE BLDG MAINT NOC-Mail Room Charges-Interfund Services	250	250	40	210
CITY WIDE BLDG MAINT NOC-Leases-Office Equipment	500	500	486	14
CITY WIDE BLDG MAINT NOC-Leases-NOC	2,000	2,000	1,850	150
CITY WIDE BLDG MAINT NOC-Gasoline	23,000	23,000	21,423	1,577
CITY WIDE BLDG MAINT NOC-Diesel	1,000	1,000	0	1,000
CITY WIDE BLDG MAINT NOC-Office Supplies	1,800	1,800	1,772	28
CITY WIDE BLDG MAINT NOC-Minor Office Equipment Supplies and Maintenance	1,000	1,000	1,000	0
CITY WIDE BLDG MAINT NOC-Minor Computer Equipment and Supplies	500	500	481	19
CITY WIDE BLDG MAINT NOC-Photography/Film/Video Supplies	300	300	189	111
CITY WIDE BLDG MAINT NOC-Cleaning Supplies	18,500	18,500	17,308	1,192
CITY WIDE BLDG MAINT NOC-Clinical/Medical Supplies	200	200	69	131
CITY WIDE BLDG MAINT NOC-Food and Beverages	600	600	591	9
CITY WIDE BLDG MAINT NOC-Equipment Maintenance Supplies	2,000	2,000	0	2,000
CITY WIDE BLDG MAINT NOC-Uniforms and Apparel	10,000	10,000	9,993	7
CITY WIDE BLDG MAINT NOC-Maintenance Supplies-NOC	1,000	1,000	857	143
CITY WIDE BLDG MAINT NOC-Safety Equipment	5,000	5,000	4,723	277
CITY WIDE BLDG MAINT NOC-Maintenance and Repairs-Buildings and Facilities	140,000	140,000	126,696	13,304
CITY WIDE BLDG MAINT NOC-Maintenance and Repairs-Office Equipment	1,000	1,000	58	942
CITY WIDE BLDG MAINT NOC-Paging Services	4,000	4,000	1,894	2,106
CITY WIDE BLDG MAINT NOC-Travel-Employees	3,000	3,000	2,462	538
CITY WIDE BLDG MAINT NOC-Seminars and Continuing Education	5,000	5,000	2,657	2,343
CITY WIDE BLDG MAINT NOC-Professional Licenses and Memberships	500	500	435	65
CITY WIDE BLDG MAINT NOC-Underground Storage Tank Testing	1,000	1,000	0	1,000
ENGINEERING SPECIAL PROJECTS-Personnel Services Expenditure	281,644	272,804	268,326	4,478
ENGINEERING SPECIAL PROJECTS-Health Benefits, Workers' Comp, Life Ins, Unempr	29,135	29,135	29,135	0
ENGINEERING SPECIAL PROJECTS-Printing Services Contracts	250	250	94	156
ENGINEERING SPECIAL PROJECTS-Motor Pool Usage-Interfund Services	700	700	467	233
ENGINEERING SPECIAL PROJECTS-Print Shop Usage-Interfund Services	350	350	74	276
ENGINEERING SPECIAL PROJECTS-Office Supplies	1,400	1,400	548	852
ENGINEERING SPECIAL PROJECTS-Minor Office Equipment Supplies and Maintenan	500	500	206	294
ENGINEERING SPECIAL PROJECTS-Publications and Subscriptions	2,000	2,000	1,967	33
ENGINEERING SPECIAL PROJECTS-Desktop Software Supplies	300	300	0	300
ENGINEERING SPECIAL PROJECTS-Travel-Employees	5,000	5,000	2,922	2,078
ENGINEERING SPECIAL PROJECTS-Professional Licenses and Memberships	3,000	3,000	3,000	0
EPA COMPLIANCE - PW-Personnel Services Expenditure	264,013	234,484	226,550	7,934
EPA COMPLIANCE - PW-Health Benefits, Workers' Comp, Life Ins, Unemployment	24,429	24,429	24,429	0
EPA COMPLIANCE - PW-Outside Contracts - NOC	160,000	160,000	127,838	32,162
EPA COMPLIANCE - PW-Motor Pool Usage-Interfund Services	0	0	312	(312)
EPA COMPLIANCE - PW-Print Shop Usage-Interfund Services	500	500	17	483
EPA COMPLIANCE - PW-Mail Room Charges-Interfund Services	0	0	195	(195)
EPA COMPLIANCE - PW-Gasoline	500	500	0	500
EPA COMPLIANCE - PW-Office Supplies	2,000	2,000	327	1,673
EPA COMPLIANCE - PW-Publications and Subscriptions	\$ 2,500	2,500	1,913	587

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EPA COMPLIANCE - PW-Photography/Film/Video Supplies	\$ 100	100	61	39
EPA COMPLIANCE - PW-Equipment Maintenance Supplies	600	600	0	600
EPA COMPLIANCE - PW-Maintenance Supplies-NOC	15,000	15,000	2,924	12,076
EPA COMPLIANCE - PW-Safety Equipment	700	700	0	700
EPA COMPLIANCE - PW-Travel-Employees	5,000	5,000	3,845	1,155
LIBRARY MAINTENANCE COSTS-Janitorial Contracts	109,000	115,786	120,669	(4,883)
LIBRARY MAINTENANCE COSTS-Security Contracts	221,000	221,000	211,253	9,747
LIBRARY MAINTENANCE COSTS-Outside Contracts - NOC	1,000	1,000	933	67
LIBRARY MAINTENANCE COSTS-Pest Control Contracts	2,500	2,500	2,192	308
LIBRARY MAINTENANCE COSTS-COSTS-Groundkeeping/Horticultural Contracts	5,000	8,820	8,346	474
LIBRARY MAINTENANCE COSTS-Buildings/Facilities Maintenance Contracts	20,000	20,000	15,752	4,248
LIBRARY MAINTENANCE COSTS-Office Equipment Maintenance Contracts	5,000	5,000	2,587	2,413
LIBRARY MAINTENANCE COSTS-Cleaning Supplies	5,000	5,000	4,504	496
LIBRARY MAINTENANCE COSTS-Maintenance and Repairs-Buildings and Facilities	20,000	20,000	11,276	8,724
PUBLIC WORKS ADMINISTRATION-Personnel Services Expenditure	337,696	389,234	368,697	20,537
PUBLIC WORKS ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unempl	13,990	13,990	13,990	0
PUBLIC WORKS ADMINISTRATION-Audit Services	20,000	12,000	0	12,000
PUBLIC WORKS ADMINISTRATION-Office Equipment Maintenance Contracts	100	100	0	100
PUBLIC WORKS ADMINISTRATION-Equipment Maintenance-Interfund Services	250	250	919	(669)
PUBLIC WORKS ADMINISTRATION-Motor Pool Usage-Interfund Services	500	500	24	476
PUBLIC WORKS ADMINISTRATION-Print Shop Usage-Interfund Services	2,500	2,500	3,561	(1,061)
PUBLIC WORKS ADMINISTRATION-Mail Room Charges-Interfund Services	2,000	2,000	954	1,046
PUBLIC WORKS ADMINISTRATION-Leases-Office Equipment	3,000	3,000	1,621	1,379
PUBLIC WORKS ADMINISTRATION-Gasoline	0	0	568	(568)
PUBLIC WORKS ADMINISTRATION-Office Supplies	8,000	8,000	7,734	266
PUBLIC WORKS ADMINISTRATION-Minor Office Equipment Supplies and Maintenance	1,200	1,200	1,162	38
PUBLIC WORKS ADMINISTRATION-Publications and Subscriptions	825	825	730	95
PUBLIC WORKS ADMINISTRATION-Food and Beverages	0	0	185	(185)
PUBLIC WORKS ADMINISTRATION-Paging Services	3,000	3,000	2,630	370
PUBLIC WORKS ADMINISTRATION-Postage	600	600	397	203
PUBLIC WORKS ADMINISTRATION-Shipping	500	500	0	500
PUBLIC WORKS ADMINISTRATION-Electricity	6,400,000	6,400,000	6,820,698	(420,698)
PUBLIC WORKS ADMINISTRATION-Water	400,000	400,000	395,593	4,407
PUBLIC WORKS ADMINISTRATION-Natural Gas	460,000	460,000	330,141	129,859
PUBLIC WORKS ADMINISTRATION-Travel-Employees	5,000	13,000	6,714	6,286
PUBLIC WORKS ADMINISTRATION-Seminars and Continuing Education	2,000	2,000	1,356	644
PUBLIC WORKS ADMINISTRATION-Professional Licenses and Memberships	3,300	3,300	3,300	0
<b>Streets</b>				
PARKING METER OPERATIONS-Personnel Services Expenditure	97,800	94,036	91,860	2,176
PARKING METER OPERATIONS-Health Benefits, Workers' Comp, Life Ins, Unemploy	9,047	9,047	9,047	0
PARKING METER OPERATIONS-Print Shop Usage-Interfund Services	150	150	27	123
PARKING METER OPERATIONS-Leases-Office Equipment	100	100	69	31
PARKING METER OPERATIONS-Office Supplies	500	500	451	49
PARKING METER OPERATIONS-Minor Office Equipment Supplies and Maintenance	250	250	226	24
PARKING METER OPERATIONS-Clinical/Medical Supplies	500	500	0	500
PARKING METER OPERATIONS-Equipment Maintenance Supplies	1,000	1,000	991	9
PARKING METER OPERATIONS-Uniforms and Apparel	1,200	1,200	1,135	65
PARKING METER OPERATIONS-Maintenance Supplies-NOC	300	300	253	47
PARKING METER OPERATIONS-Safety Equipment	325	325	199	126
PARKING METER OPERATIONS-Maintenance and Repairs-Parking Meters	18,500	18,500	18,241	259
PARKING METER OPERATIONS-Travel-Employees	500	500	0	500
SIGNS AND MARKINGS-Personnel Services Expenditure	623,822	667,898	666,798	1,100
SIGNS AND MARKINGS-Health Benefits, Workers' Comp, Life Ins, Unemployment	113,435	113,435	113,435	0
SIGNS AND MARKINGS-Equipment Maintenance Supplies	5,000	5,000	4,975	25
SIGNS AND MARKINGS-Maintenance Supplies-NOC	119,500	119,500	118,318	1,182
SIGNS AND MARKINGS-Maintenance and Repairs-Public Accesses	185,000	185,000	183,762	1,238
SIGNS AND MARKINGS-Maintenance and Repairs-Office Equipment	300	300	300	0
STORM WATER MANAGEMENT, NE-Personnel Services Expenditure	1,007,547	1,099,455	1,101,319	(1,864)
STORM WATER MANAGEMENT, NE-Health Benefits, Workers' Comp, Life Ins, Unemp	232,604	232,604	232,604	0
STORM WATER MANAGEMENT, NE-Outside Contracts - NOC	17,850	17,850	17,850	0
STORM WATER MANAGEMENT, NE-Buildings/Facilities Maintenance Contracts	50,000	50,000	49,203	797
STORM WATER MANAGEMENT, NE-Public Accesses Maintenance Contracts	100,000	99,200	90,892	8,308
STORM WATER MANAGEMENT, NE-Leases-Vehicles	7,000	7,000	5,951	1,049
STORM WATER MANAGEMENT, NE-Leases-Land	22,500	23,300	23,294	6
STORM WATER MANAGEMENT, NE-Clinical/Medical Supplies	2,500	2,500	1,000	1,500
STORM WATER MANAGEMENT, NE-Land Maintenance Supplies	\$ 17,500	17,500	16,279	1,221



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Activity-Account	Adopted	Final	Actual	Under(Over) Budget
STORM WATER MANAGEMENT, NE-Equipment Maintenance Supplies	\$ 10,000	10,000	9,582	418
STORM WATER MANAGEMENT, NE-Maintenance and Repairs-Public Accesses	31,000	31,000	28,726	2,274
STORM WATER MANAGEMENT, NE-Maintenance and Repairs-Storm Drain/Ponding /	40,000	40,000	35,499	4,501
STREET ADMINISTRATION-Personnel Services Expenditure	661,184	603,407	276,837	326,570
STREET ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unemployment	69,571	69,571	69,571	0
STREET ADMINISTRATION-Temporary Services Contracts	0	4,437	4,437	0
STREET ADMINISTRATION-Data Processing Services Contracts	1,125	1,125	1,125	0
STREET ADMINISTRATION-Office Equipment Maintenance Contracts	1,500	1,500	1,496	4
STREET ADMINISTRATION-Print Shop Usage-Interfund Services	8,000	8,000	4,046	3,954
STREET ADMINISTRATION-Mail Room Charges-Interfund Services	1,500	1,500	1,332	168
STREET ADMINISTRATION-Office Supplies	15,000	15,000	11,904	3,096
STREET ADMINISTRATION-Minor Office Equipment Supplies and Maintenance	5,000	5,000	1,596	3,404
STREET ADMINISTRATION-Publications and Subscriptions	1,000	1,000	633	367
STREET ADMINISTRATION-Minor Computer Equipment and Supplies	4,500	4,500	4,391	109
STREET ADMINISTRATION-Photography/Film/Video Supplies	5,000	5,000	3,655	1,345
STREET ADMINISTRATION-Clinical/Medical Supplies	500	500	496	4
STREET ADMINISTRATION-Food and Beverages	15,000	15,000	12,422	2,578
STREET ADMINISTRATION-Safety Equipment	59,000	59,000	58,909	91
STREET ADMINISTRATION-Paging Services	16,000	16,000	16,000	0
STREET ADMINISTRATION-Travel-Employees	9,000	9,000	8,201	799
STREET ADMINISTRATION-Other Services/Charges	2,000	2,000	982	1,018
STREET ADMINISTRATION-Seminars and Continuing Education	15,000	15,000	11,393	3,607
STREET ADMINISTRATION-Professional Licenses and Memberships	1,700	1,700	1,074	626
STREETS MAINTENANCE-Personnel Services Expenditure	4,202,990	4,448,874	4,432,553	16,321
STREETS MAINTENANCE-Health Benefits, Workers' Comp, Life Ins, Unemployment	948,343	948,343	948,343	0
STREETS MAINTENANCE-Environmental Contracts	12,000	12,000	2,049	9,951
STREETS MAINTENANCE-Printing Services Contracts	2,500	2,500	2,500	0
STREETS MAINTENANCE-Outside Contracts - NOC	1,000	1,000	359	641
STREETS MAINTENANCE-Groundkeeping/Horticultural Contracts	43,000	43,000	20,468	22,532
STREETS MAINTENANCE-Buildings/Facilities Maintenance Contracts	10,000	10,000	7,936	2,064
STREETS MAINTENANCE-Public Accesses Maintenance Contracts	950,000	1,132,981	2,034,969	(901,988)
STREETS MAINTENANCE-Equipment Maintenance-Interfund Services	1,100,000	1,100,000	1,201,015	(101,015)
STREETS MAINTENANCE-Leases-Office Equipment	8,500	8,500	3,611	4,889
STREETS MAINTENANCE-Leases-Vehicles	8,500	3,500	3,500	0
STREETS MAINTENANCE-Leases-NOC	70,000	75,000	72,871	2,129
STREETS MAINTENANCE-Gasoline	430,000	430,000	359,369	70,631
STREETS MAINTENANCE-Cleaning Supplies	500	500	442	58
STREETS MAINTENANCE-Clinical/Medical Supplies	7,000	7,000	4,496	2,504
STREETS MAINTENANCE-Land Maintenance Supplies	80,000	80,000	73,223	6,777
STREETS MAINTENANCE-Equipment Maintenance Supplies	17,000	17,000	16,243	757
STREETS MAINTENANCE-Uniforms and Apparel	65,000	65,000	64,432	568
STREETS MAINTENANCE-Maintenance Supplies-NOC	20,000	20,000	7,547	12,453
STREETS MAINTENANCE-Maintenance and Repairs-Buildings and Facilities	3,000	3,000	2,047	953
STREETS MAINTENANCE-Maintenance and Repairs-Land Improvements	21,000	21,000	19,362	1,638
STREETS MAINTENANCE-Maintenance and Repairs-Public Accesses	585,000	585,000	494,854	90,146
STREETS MAINTENANCE-Maintenance and Repairs-Office Equipment	18,000	18,000	17,554	446
STREETS MAINTENANCE-Travel-Employees	8,000	8,000	7,567	433
STREETS MAINTENANCE-Other Services/Charges	4,000	4,000	3,031	969
STREETS MAINTENANCE-Seminars and Continuing Education	12,000	12,000	12,000	0
STREETS MAINTENANCE-Professional Licenses and Memberships	3,000	3,000	2,488	512
TRAFFIC SIGNALS-Personnel Services Expenditure	756,844	856,652	862,861	(6,209)
TRAFFIC SIGNALS-Health Benefits, Workers' Comp, Life Ins, Unemployment	141,517	141,517	141,517	0
TRAFFIC SIGNALS-Buildings/Facilities Maintenance Contracts	500	500	0	500
TRAFFIC SIGNALS-Office Equipment Maintenance Contracts	5,000	5,000	1,846	3,154
TRAFFIC SIGNALS-Equipment Maintenance Supplies	5,000	5,000	4,777	223
TRAFFIC SIGNALS-Maintenance and Repairs-Buildings and Facilities	2,500	2,500	2,115	385
TRAFFIC SIGNALS-Maintenance and Repairs-Public Accesses	120,000	120,000	115,576	4,424
TRAFFIC SIGNALS-Shipping	250	250	25	225
<b>Engineering</b>				
ENGINEERING ADMIN-Personnel Services Expenditure	1,773,273	1,693,755	1,652,509	41,246
ENGINEERING ADMIN-Health Benefits, Workers' Comp, Life Ins, Unemployment	170,853	170,853	170,853	0
ENGINEERING ADMIN-Temporary Services Contracts	3,000	2,500	2,188	312
ENGINEERING ADMIN-Data Processing Services Contracts	500	500	0	500
ENGINEERING ADMIN-Office Equipment Maintenance Contracts	500	500	24	476
ENGINEERING ADMIN-Motor Pool Usage-Interfund Services	200	200	29	171
ENGINEERING ADMIN-Print Shop Usage-Interfund Services	\$ 1,200	1,500	1,329	171

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Activity-Account	Adopted	Final	Actual	Under(Over) Budget
ENGINEERING ADMIN-Mail Room Charges-Interfund Services	\$ 2,300	2,300	1,934	366
ENGINEERING ADMIN-Leases-Office Equipment	8,000	8,000	4,875	3,125
ENGINEERING ADMIN-Office Supplies	1,900	2,100	2,086	14
ENGINEERING ADMIN-Minor Office Equipment Supplies and Maintenance	500	500	492	8
ENGINEERING ADMIN-Publications and Subscriptions	1,000	1,000	988	12
ENGINEERING ADMIN-Minor Computer Equipment and Supplies	400	400	381	19
ENGINEERING ADMIN-Maintenance Supplies-NOC	100	100	0	100
ENGINEERING ADMIN-Safety Equipment	200	200	94	106
ENGINEERING ADMIN-Postage	150	150	0	150
ENGINEERING ADMIN-Travel-Employees	2,000	2,000	1,554	446
ENGINEERING ADMIN-Professional Licenses and Memberships	1,000	1,000	992	8
ENGINEERING CONSTRUCTION-Personnel Services Expenditure	103,429	109,723	109,739	(16)
ENGINEERING CONSTRUCTION-Health Benefits, Workers' Comp, Life Ins, Unemployr	6,072	6,072	6,072	0
ENGINEERING CONSTRUCTION-Training and Instruction Contracts	800	800	0	800
ENGINEERING CONSTRUCTION-Office Equipment Maintenance Contracts	400	400	348	52
ENGINEERING CONSTRUCTION-Equipment Maintenance-Interfund Services	12,000	18,799	19,884	(1,085)
ENGINEERING CONSTRUCTION-Print Shop Usage-Interfund Services	1,500	1,500	319	1,181
ENGINEERING CONSTRUCTION-Leases-Office Equipment	5,000	5,000	3,284	1,716
ENGINEERING CONSTRUCTION-Gasoline	14,000	14,000	14,361	(361)
ENGINEERING CONSTRUCTION-Office Supplies	3,000	4,200	4,197	3
ENGINEERING CONSTRUCTION-Minor Office Equipment Supplies and Maintenance	800	800	799	1
ENGINEERING CONSTRUCTION-Publications and Subscriptions	700	700	678	22
ENGINEERING CONSTRUCTION-Minor Computer Equipment and Supplies	700	700	677	23
ENGINEERING CONSTRUCTION-Photography/Film/Video Supplies	800	800	719	81
ENGINEERING CONSTRUCTION-Equipment Maintenance Supplies	800	800	757	43
ENGINEERING CONSTRUCTION-Uniforms and Apparel	1,200	0	0	0
ENGINEERING CONSTRUCTION-Maintenance Supplies-NOC	600	600	596	4
ENGINEERING CONSTRUCTION-Safety Equipment	2,900	2,900	2,762	138
ENGINEERING CONSTRUCTION-Telephone	0	0	83	(83)
ENGINEERING CONSTRUCTION-Paging Services	3,000	3,000	3,147	(147)
ENGINEERING CONSTRUCTION-Travel-Employees	5,000	115	115	0
ENGINEERING CONSTRUCTION-Professional Licenses and Memberships	600	600	588	12
ENGINEERING DESIGN-Personnel Services Expenditure	80,923	85,252	85,206	46
ENGINEERING DESIGN-Health Benefits, Workers' Comp, Life Ins, Unemployment	9,055	9,055	9,055	0
ENGINEERING DESIGN-Engineering Services	19,000	19,000	18,934	66
ENGINEERING DESIGN-Printing Services Contracts	70	70	0	70
ENGINEERING DESIGN-Outside Contracts - NOC	400	900	812	88
ENGINEERING DESIGN-Office Equipment Maintenance Contracts	600	600	0	600
ENGINEERING DESIGN-Motor Pool Usage-Interfund Services	50	50	0	50
ENGINEERING DESIGN-Print Shop Usage-Interfund Services	500	500	88	412
ENGINEERING DESIGN-Leases-Office Equipment	9,736	9,736	8,799	937
ENGINEERING DESIGN-Office Supplies	7,000	7,800	7,755	45
ENGINEERING DESIGN-Minor Office Equipment Supplies and Maintenance	1,000	100	90	10
ENGINEERING DESIGN-Publications and Subscriptions	400	400	400	0
ENGINEERING DESIGN-Minor Computer Equipment and Supplies	750	750	680	70
ENGINEERING DESIGN-Desktop Software Supplies	400	0	0	0
ENGINEERING DESIGN-Photography/Film/Video Supplies	200	200	19	181
ENGINEERING DESIGN-Equipment Maintenance Supplies	300	300	47	253
ENGINEERING DESIGN-Safety Equipment	400	400	399	1
ENGINEERING DESIGN-Travel-Employees	1,200	1,200	0	1,200
ENGINEERING DESIGN-Professional Licenses and Memberships	1,500	1,500	1,402	98
ENGINEERING TRAFFIC-Personnel Services Expenditure	713,567	645,868	626,945	18,923
ENGINEERING TRAFFIC-Health Benefits, Workers' Comp, Life Ins, Unemployment	83,035	83,035	83,035	0
ENGINEERING TRAFFIC-Temporary Services Contracts	5,000	4,300	0	4,300
ENGINEERING TRAFFIC-Engineering Services	50,000	56,130	9,978	46,152
ENGINEERING TRAFFIC-Outside Contracts - NOC	500	500	368	132
ENGINEERING TRAFFIC-Office Equipment Maintenance Contracts	13,000	13,000	100	12,900
ENGINEERING TRAFFIC-Motor Pool Usage-Interfund Services	1,500	1,500	684	816
ENGINEERING TRAFFIC-Print Shop Usage-Interfund Services	900	1,300	1,439	(139)
ENGINEERING TRAFFIC-Leases-Office Equipment	1,500	1,500	1,106	394
ENGINEERING TRAFFIC-Office Supplies	4,000	4,300	3,419	881
ENGINEERING TRAFFIC-Minor Office Equipment Supplies and Maintenance	500	900	660	240
ENGINEERING TRAFFIC-Publications and Subscriptions	500	500	339	161
ENGINEERING TRAFFIC-Minor Computer Equipment and Supplies	400	400	359	41
ENGINEERING TRAFFIC-Desktop Software Supplies	800	400	0	400
ENGINEERING TRAFFIC-Photography/Film/Video Supplies	\$ 400	400	139	261

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ENGINEERING TRAFFIC-Clinical/Medical Supplies	\$ 75	75	0	75
ENGINEERING TRAFFIC-Food and Beverages	200	200	200	0
ENGINEERING TRAFFIC-Equipment Maintenance Supplies	150	150	8	142
ENGINEERING TRAFFIC-Uniforms and Apparel	200	200	0	200
ENGINEERING TRAFFIC-Maintenance Supplies-NOC	100	100	0	100
ENGINEERING TRAFFIC-Safety Equipment	300	300	0	300
ENGINEERING TRAFFIC-Paging Services	900	900	820	80
ENGINEERING TRAFFIC-Shipping	200	200	17	183
ENGINEERING TRAFFIC-Travel-Employees	4,000	2,086	1,748	338
ENGINEERING TRAFFIC-Mileage Reimbursement	1,500	1,500	1,457	43
ENGINEERING TRAFFIC-Other Services/Charges	50	50	10	40
ENGINEERING TRAFFIC-Professional Licenses and Memberships	1,200	1,200	1,200	0
ENGINEERING PROGRAM MANAGEMENT-Personnel Services Expenditure	84,758	97,875	99,495	(1,620)
ENGINEERING PROGRAM MANAGEMENT-Health Benefits, Workers' Comp, Life Ins, I	6,231	6,231	6,231	0
ENGINEERING PROGRAM MANAGEMENT-Motor Pool Usage-Interfund Services	50	50	29	21
ENGINEERING PROGRAM MANAGEMENT-Print Shop Usage-Interfund Services	550	950	801	149
ENGINEERING PROGRAM MANAGEMENT-Office Supplies	2,100	2,300	2,154	146
ENGINEERING PROGRAM MANAGEMENT-Minor Office Equipment Supplies and Mair	500	500	474	26
ENGINEERING PROGRAM MANAGEMENT-Publications and Subscriptions	300	300	300	0
ENGINEERING PROGRAM MANAGEMENT-Minor Computer Equipment and Supplies	125	125	98	27
ENGINEERING PROGRAM MANAGEMENT-Photography/Film/Video Supplies	100	100	0	100
ENGINEERING PROGRAM MANAGEMENT-Shipping	150	150	27	123
ENGINEERING PROGRAM MANAGEMENT-Travel-Employees	1,200	600	547	53
ENGINEERING PROGRAM MANAGEMENT-Professional Licenses and Memberships	1,200	1,200	1,200	0
<b>Building Services</b>				
BLDG SVCS ADMINISTRATION-Personnel Services Expenditure	236,232	224,095	88,507	135,588
BLDG SVCS ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unemploym	13,596	13,596	13,596	0
BLDG SVCS ADMINISTRATION-Legal Notices	1,000	1,000	0	1,000
BLDG SVCS ADMINISTRATION-Outside Contracts - NOC	1,200	1,200	0	1,200
BLDG SVCS ADMINISTRATION-Office Equipment Maintenance Contracts	400	400	220	180
BLDG SVCS ADMINISTRATION-Equipment Maintenance-Interfund Services	46,000	46,000	30,747	15,253
BLDG SVCS ADMINISTRATION-Motor Pool Usage-Interfund Services	1,000	1,000	0	1,000
BLDG SVCS ADMINISTRATION-Print Shop Usage-Interfund Services	17,000	17,000	20,136	(3,136)
BLDG SVCS ADMINISTRATION-Mail Room Charges-Interfund Services	1,500	1,500	16,109	(14,609)
BLDG SVCS ADMINISTRATION-Leases-Office Equipment	4,500	4,500	0	4,500
BLDG SVCS ADMINISTRATION-Gasoline	44,800	44,800	21,639	23,161
BLDG SVCS ADMINISTRATION-Office Supplies	10,000	10,000	9,759	241
BLDG SVCS ADMINISTRATION-Minor Office Equipment Supplies and Maintenance	3,800	3,800	1,304	2,496
BLDG SVCS ADMINISTRATION-Publications and Subscriptions	2,000	2,000	1,992	8
BLDG SVCS ADMINISTRATION-Minor Computer Equipment and Supplies	3,000	3,000	499	2,501
BLDG SVCS ADMINISTRATION-Photography/Film/Video Supplies	1,700	1,700	1,214	486
BLDG SVCS ADMINISTRATION-Food and Beverages	0	0	372	(372)
BLDG SVCS ADMINISTRATION-Postage	3,000	3,000	0	3,000
BLDG SVCS ADMINISTRATION-Travel-Employees	16,150	16,150	14,503	1,647
BLDG SVCS ADMINISTRATION-Mileage Reimbursement	100	100	250	(150)
BLDG SVCS ADMINISTRATION-Seminars and Continuing Education	7,680	7,680	4,568	3,112
BLDG SVCS ADMINISTRATION-Professional Licenses and Memberships	7,000	7,000	6,725	275
CODE COMPLIANCE (ENVIRO)-Personnel Services Expenditure	724,455	627,997	601,406	26,591
CODE COMPLIANCE (ENVIRO)-Health Benefits, Workers' Comp, Life Ins, Unemploym	98,700	98,700	98,700	0
COMMERCIAL INSPECTIONS-Personnel Services Expenditure	661,060	628,542	612,931	15,611
COMMERCIAL INSPECTIONS-Health Benefits, Workers' Comp, Life Ins, Unemploymer	104,139	104,139	104,139	0
COMMERCIAL INSPECTIONS-Office Equipment Maintenance Contracts	300	300	0	300
COMMERCIAL INSPECTIONS-Equipment Maintenance-Interfund Services	10,000	10,000	0	10,000
COMMERCIAL INSPECTIONS-Mail Room Charges-Interfund Services	800	800	0	800
COMMERCIAL INSPECTIONS-Office Supplies	1,000	1,000	20	980
COMMERCIAL INSPECTIONS-Minor Office Equipment Supplies and Maintenance	2,000	2,000	99	1,901
COMMERCIAL INSPECTIONS-Publications and Subscriptions	1,500	1,500	1,498	2
COMMERCIAL INSPECTIONS-Photography/Film/Video Supplies	1,700	1,700	655	1,045
COMMERCIAL INSPECTIONS-Equipment Maintenance Supplies	500	500	0	500
COMMERCIAL INSPECTIONS-Safety Equipment	1,000	1,000	0	1,000
COMMERCIAL INSPECTIONS-Maintenance and Repairs-Office Equipment	500	500	0	500
COMMERCIAL INSPECTIONS-Mileage Reimbursement	100	100	2,339	(2,239)
COMMERCIAL INSPECTIONS-Professional Licenses and Memberships	4,000	4,000	3,985	15
HOUSING COMPLIANCE-Personnel Services Expenditure	192,127	200,065	198,630	1,435
HOUSING COMPLIANCE-Health Benefits, Workers' Comp, Life Ins, Unemployment	37,000	37,000	37,000	0
HOUSING COMPLIANCE-Security Contracts	\$ 30,000	30,000	26,598	3,402

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HOUSING COMPLIANCE-Public Accesses Maintenance Contracts	\$ 5,000	5,000	0	5,000
HOUSING COMPLIANCE-Print Shop Usage-Interfund Services	0	0	161	(161)
HOUSING COMPLIANCE-Mail Room Charges-Interfund Services	3,000	3,000	24	2,976
HOUSING COMPLIANCE-Leases-Office Equipment	2,000	2,000	0	2,000
HOUSING COMPLIANCE-Gasoline	15,400	15,400	0	15,400
HOUSING COMPLIANCE-Minor Office Equipment Supplies and Maintenance	1,200	1,200	1,164	36
HOUSING COMPLIANCE-Publications and Subscriptions	1,200	1,200	335	865
HOUSING COMPLIANCE-Minor Computer Equipment and Supplies	2,000	2,000	756	1,244
HOUSING COMPLIANCE-Photography/Film/Video Supplies	1,500	1,500	448	1,052
HOUSING COMPLIANCE-Mileage Reimbursement	50	50	0	50
HOUSING COMPLIANCE-Professional Licenses and Memberships	2,500	2,500	1,613	887
PERMITS & LICENSES-Personnel Services Expenditure	616,108	656,717	655,656	1,061
PERMITS & LICENSES-Health Benefits, Workers' Comp, Life Ins, Unemployment	76,996	76,996	76,996	0
PERMITS & LICENSES-Outside Contracts - NOC	11,000	11,000	9,347	1,653
PERMITS & LICENSES-Office Equipment Maintenance Contracts	7,000	7,000	984	6,016
PERMITS & LICENSES-Print Shop Usage-Interfund Services	0	0	1,855	(1,855)
PERMITS & LICENSES-Mail Room Charges-Interfund Services	7,000	7,000	3,960	3,040
PERMITS & LICENSES-Leases-Office Equipment	8,000	8,000	560	7,440
PERMITS & LICENSES-Office Supplies	7,000	7,000	4,756	2,244
PERMITS & LICENSES-Minor Office Equipment Supplies and Maintenance	4,700	4,700	2,844	1,856
PERMITS & LICENSES-Minor Computer Equipment and Supplies	3,000	3,000	2,878	122
PERMITS & LICENSES-Photography/Film/Video Supplies	1,000	1,000	995	5
PERMITS & LICENSES-Equipment Maintenance Supplies	1,500	1,500	0	1,500
PERMITS & LICENSES-Bank Service Charges and Credit Card Fees	4,500	4,500	12,530	(8,030)
PLAN REVIEW-Personnel Services Expenditure	768,333	710,677	690,056	20,621
PLAN REVIEW-Health Benefits, Workers' Comp, Life Ins, Unemployment	65,024	65,024	65,024	0
PLAN REVIEW-Legal Notices	7,500	7,500	2,067	5,433
PLAN REVIEW-Printing Services Contracts	12,500	12,500	2,873	9,627
PLAN REVIEW-Outside Contracts - NOC	35,000	35,000	16,800	18,200
PLAN REVIEW-Print Shop Usage-Interfund Services	7,500	7,500	6,612	888
PLAN REVIEW-Mail Room Charges-Interfund Services	3,000	3,000	2,390	610
PLAN REVIEW-Leases-Office Equipment	1,800	1,800	126	1,674
PLAN REVIEW-Office Supplies	1,500	1,500	1,475	25
PLAN REVIEW-Minor Office Equipment Supplies and Maintenance	10,200	10,200	1,394	8,806
PLAN REVIEW-Publications and Subscriptions	1,500	1,500	1,495	5
PLAN REVIEW-Photography/Film/Video Supplies	1,000	1,000	154	846
PLAN REVIEW-Equipment Maintenance Supplies	5,000	5,000	0	5,000
PLAN REVIEW-Postage	1,000	1,000	0	1,000
PLAN REVIEW-Mileage Reimbursement	500	500	0	500
PLAN REVIEW-Prompt Payment Penalty	0	0	25	(25)
RESIDENTIAL INSPECTIONS-Personnel Services Expenditure	506,228	541,207	539,763	1,444
RESIDENTIAL INSPECTIONS-Health Benefits, Workers' Comp, Life Ins, Unemployment	75,562	75,562	75,562	0
RESIDENTIAL INSPECTIONS-Data Processing Services Contracts	200	200	0	200
RESIDENTIAL INSPECTIONS-Equipment Maintenance-Interfund Services	14,000	14,000	42,387	(28,387)
RESIDENTIAL INSPECTIONS-Motor Pool Usage-Interfund Services	0	0	419	(419)
RESIDENTIAL INSPECTIONS-Print Shop Usage-Interfund Services	0	0	121	(121)
RESIDENTIAL INSPECTIONS-Gasoline	15,400	15,400	33,244	(17,844)
RESIDENTIAL INSPECTIONS-Minor Office Equipment Supplies and Maintenance	10,000	10,000	7,214	2,786
RESIDENTIAL INSPECTIONS-Publications and Subscriptions	2,000	2,000	1,982	18
RESIDENTIAL INSPECTIONS-Photography/Film/Video Supplies	600	600	531	69
RESIDENTIAL INSPECTIONS-Equipment Maintenance Supplies	5,900	5,900	4,725	1,175
RESIDENTIAL INSPECTIONS-Uniforms and Apparel	18,000	18,000	17,903	97
RESIDENTIAL INSPECTIONS-Safety Equipment	2,300	2,300	0	2,300
RESIDENTIAL INSPECTIONS-Mileage Reimbursement	0	0	156	(156)
SUBDIVISION INSPECTIONS-Personnel Services Expenditure	630,317	527,441	501,220	26,221
SUBDIVISION INSPECTIONS-Health Benefits, Workers' Comp, Life Ins, Unemployment	51,686	51,686	51,686	0
SUBDIVISION INSPECTIONS-Safety Equipment	2,500	2,500	0	2,500
<b>Information Technology</b>				
COMMUNICATIONS ADMINISTRATION-Personnel Services Expenditure	0	0	(2,984)	2,984
GEOGRAPHIC INFORMATION SYSTEMS-Personnel Services Expenditure	107,925	111,145	115,698	(4,553)
GEOGRAPHIC INFORMATION SYSTEMS-Health Benefits, Workers' Comp, Life Ins, Unemployment	7,388	7,388	7,388	0
GEOGRAPHIC INFORMATION SYSTEMS-Print Shop Usage-Interfund Services	0	0	41	(41)
GEOGRAPHIC INFORMATION SYSTEMS-Office Supplies	1,500	1,500	1,416	84
GEOGRAPHIC INFORMATION SYSTEMS-Travel-Employees	5,000	5,000	3,841	1,159
INFORMATION SERVICES-Personnel Services Expenditure	1,442,746	1,288,429	1,211,030	77,399
INFORMATION SERVICES-Health Benefits, Workers' Comp, Life Ins, Unemployment	\$ 12,186	12,186	12,186	0

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INFORMATION SERVICES-Data Processing Services	\$ 52,000	31,000	23,495	7,505
INFORMATION SERVICES-Data Processing Services Contracts	434,100	515,100	507,449	7,651
INFORMATION SERVICES-Outside Contracts - NOC	74,000	246,475	244,541	1,934
INFORMATION SERVICES-Office Equipment Maintenance Contracts	229,535	194,260	165,587	28,673
INFORMATION SERVICES-Equipment Maintenance-Interfund Services	6,000	3,500	3,747	(247)
INFORMATION SERVICES-Motor Pool Usage-Interfund Services	3,200	0	228	(228)
INFORMATION SERVICES-Print Shop Usage-Interfund Services	750	2,250	1,630	620
INFORMATION SERVICES-Mail Room Charges-Interfund Services	0	1,000	75	925
INFORMATION SERVICES-Gasoline	1,810	1,810	1,028	782
INFORMATION SERVICES-Office Supplies	46,900	13,900	12,955	945
INFORMATION SERVICES-Publications and Subscriptions	2,000	1,000	983	17
INFORMATION SERVICES-Equipment Maintenance Supplies	15,500	13,000	12,860	140
INFORMATION SERVICES-Long Distance Telephone Charges	1,400	800	23	777
INFORMATION SERVICES-Paging Services	4,200	10,700	10,225	475
INFORMATION SERVICES-Postage	250	250	214	36
INFORMATION SERVICES-Shipping	600	1,600	1,243	357
INFORMATION SERVICES-Seminars and Continuing Education	20,500	21,100	20,983	117
INFORMATION TECHNOLOGY ADMIN-Personnel Services Expenditure	241,280	106,098	79,896	26,202
INFORMATION TECHNOLOGY ADMIN-Health Benefits, Workers' Comp, Life Ins, Unen	6,616	6,616	6,616	0
INFORMATION TECHNOLOGY ADMIN-Print Shop Usage-Interfund Services	0	0	314	(314)
INFORMATION TECHNOLOGY ADMIN-Office Supplies	1,500	1,500	69	1,431
INFORMATION TECHNOLOGY ADMIN-Travel-Employees	10,000	10,000	9,687	313
INFORMATION TECHNOLOGY ADMIN-Seminars and Continuing Education	2,000	2,000	625	1,375
PUBLIC SAFETY TECHNOLOGY-Personnel Services Expenditure	174,942	265,708	281,557	(15,849)
PUBLIC SAFETY TECHNOLOGY-Health Benefits, Workers' Comp, Life Ins, Unemploy	32,340	32,340	32,340	0
PUBLIC SAFETY TECHNOLOGY-Outside Contracts - NOC	149,000	149,000	124,656	24,344
PUBLIC SAFETY TECHNOLOGY-Buildings/Facilities Maintenance Contracts	10,000	9,300	2,883	6,417
PUBLIC SAFETY TECHNOLOGY-Office Equipment Maintenance Contracts	655,000	645,000	667,918	(22,918)
PUBLIC SAFETY TECHNOLOGY-Equipment Maintenance-Interfund Services	1,200	1,200	1,508	(308)
PUBLIC SAFETY TECHNOLOGY-Print Shop Usage-Interfund Services	0	0	51	(51)
PUBLIC SAFETY TECHNOLOGY-Leases-Office Equipment	750	750	532	218
PUBLIC SAFETY TECHNOLOGY-Leases-NOC	24,000	24,000	21,588	2,412
PUBLIC SAFETY TECHNOLOGY-Gasoline	2,100	2,100	1,283	817
PUBLIC SAFETY TECHNOLOGY-Office Supplies	1,500	1,500	1,306	194
PUBLIC SAFETY TECHNOLOGY-Publications and Subscriptions	300	300	0	300
PUBLIC SAFETY TECHNOLOGY-Minor Computer Equipment and Supplies	400	400	6	394
PUBLIC SAFETY TECHNOLOGY-Desktop Software Supplies	750	750	299	451
PUBLIC SAFETY TECHNOLOGY-Equipment Maintenance Supplies	2,500	12,500	7,313	5,187
PUBLIC SAFETY TECHNOLOGY-Uniforms and Apparel	900	2,900	2,191	709
PUBLIC SAFETY TECHNOLOGY-Maintenance Supplies-NOC	2,000	2,000	1,941	59
PUBLIC SAFETY TECHNOLOGY-Safety Equipment	750	750	443	307
PUBLIC SAFETY TECHNOLOGY-Maintenance and Repairs-Office Equipment	3,500	1,500	781	719
PUBLIC SAFETY TECHNOLOGY-Telephone	780,000	777,844	819,398	(41,554)
PUBLIC SAFETY TECHNOLOGY-Long Distance Telephone Charges	72,000	72,000	51,942	20,058
PUBLIC SAFETY TECHNOLOGY-Paging Services	300	1,000	890	110
PUBLIC SAFETY TECHNOLOGY-Postage	400	400	6	394
PUBLIC SAFETY TECHNOLOGY-Shipping	600	600	33	567
PUBLIC SAFETY TECHNOLOGY-Travel-Employees	5,000	5,000	3,096	1,904
PUBLIC SAFETY TECHNOLOGY-Other Services/Charges	0	3,000	2,800	200
PUBLIC SAFETY TECHNOLOGY-Professional Licenses and Memberships	200	200	105	95
<b>Health</b>				
ANIMAL REGULATION & DISEASE CTRL-Personnel Services Expenditure	1,265,634	1,177,221	1,144,809	32,412
ANIMAL REGULATION & DISEASE CTRL-Health Benefits, Workers' Comp, Life Ins, Ur	191,269	191,269	191,269	0
ANIMAL REGULATION & DISEASE CTRL-Data Processing Services	0	500	0	500
ANIMAL REGULATION & DISEASE CTRL-Promotional Services	0	360	0	360
ANIMAL REGULATION & DISEASE CTRL-Environmental Contracts	0	260	161	99
ANIMAL REGULATION & DISEASE CTRL-Janitorial Contracts	4,000	4,290	4,277	13
ANIMAL REGULATION & DISEASE CTRL-Printing Services Contracts	2,000	2,500	2,360	140
ANIMAL REGULATION & DISEASE CTRL-Outside Contracts - NOC	59,400	42,854	41,783	1,071
ANIMAL REGULATION & DISEASE CTRL-Pest Control Contracts	1,130	1,130	982	148
ANIMAL REGULATION & DISEASE CTRL-Buildings/Facilities Maintenance Contracts	15,000	7,830	7,696	134
ANIMAL REGULATION & DISEASE CTRL-Office Equipment Maintenance Contracts	1,000	2,000	1,135	865
ANIMAL REGULATION & DISEASE CTRL-Equipment Maintenance-Interfund Services	43,000	39,740	42,578	(2,838)
ANIMAL REGULATION & DISEASE CTRL-Print Shop Usage-Interfund Services	1,300	6,300	5,401	899
ANIMAL REGULATION & DISEASE CTRL-Mail Room Charges-Interfund Services	225	225	151	74
ANIMAL REGULATION & DISEASE CTRL-Leases-Office Equipment	\$ 600	900	834	66

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ANIMAL REGULATION & DISEASE CTRL-Leases-NOC	\$ 3,600	3,600	3,600	0
ANIMAL REGULATION & DISEASE CTRL-Gasoline	36,750	37,750	38,441	(691)
ANIMAL REGULATION & DISEASE CTRL-Office Supplies	1,500	3,700	3,624	76
ANIMAL REGULATION & DISEASE CTRL-Minor Office Equipment Supplies and Mainte	1,000	4,500	4,006	494
ANIMAL REGULATION & DISEASE CTRL-Publications and Subscriptions	1,000	1,000	978	22
ANIMAL REGULATION & DISEASE CTRL-Photography/Film/Video Supplies	75	275	271	4
ANIMAL REGULATION & DISEASE CTRL-Animal Food and Supples	14,250	14,745	14,642	103
ANIMAL REGULATION & DISEASE CTRL-Cleaning Supplies	5,000	6,000	5,326	674
ANIMAL REGULATION & DISEASE CTRL-Clinical/Medical Supplies	27,000	27,000	26,844	156
ANIMAL REGULATION & DISEASE CTRL-Equipment Maintenance Supplies	1,000	1,500	1,340	160
ANIMAL REGULATION & DISEASE CTRL-Uniforms and Apparel	7,200	7,200	6,360	840
ANIMAL REGULATION & DISEASE CTRL-Maintenance Supplies-NOC	1,400	1,400	642	758
ANIMAL REGULATION & DISEASE CTRL-Safety Equipment	1,600	2,320	2,282	38
ANIMAL REGULATION & DISEASE CTRL-Maintenance and Repairs-Buildings and Fac	1,500	2,400	1,919	481
ANIMAL REGULATION & DISEASE CTRL-Maintenance and Repairs-Office Equipment	2,900	1,900	1,169	731
ANIMAL REGULATION & DISEASE CTRL-Telephone	3,600	5,500	4,699	801
ANIMAL REGULATION & DISEASE CTRL-Long Distance Telephone Charges	400	400	296	104
ANIMAL REGULATION & DISEASE CTRL-Paging Services	250	750	553	197
ANIMAL REGULATION & DISEASE CTRL-Electricity	5,700	13,700	12,086	1,614
ANIMAL REGULATION & DISEASE CTRL-Water	2,100	4,500	4,514	(14)
ANIMAL REGULATION & DISEASE CTRL-Natural Gas	5,000	5,000	3,376	1,624
ANIMAL REGULATION & DISEASE CTRL-Travel-Employees	3,549	0	0	0
ANIMAL REGULATION & DISEASE CTRL-Mileage Reimbursement	0	0	26	(26)
ANIMAL REGULATION & DISEASE CTRL-Other Services/Charges	250	250	91	159
ANIMAL REGULATION & DISEASE CTRL-Seminars and Continuing Education	100	100	0	100
ANIMAL REGULATION & DISEASE CTRL-Professional Licenses and Memberships	125	125	0	125
DENTAL-Personnel Services Expenditure	404,760	394,993	385,435	9,558
DENTAL-Health Benefits, Workers' Comp, Life Ins, Unemployment	32,520	32,520	32,520	0
DENTAL-Health Care Providers Services	85,000	85,000	4,500	80,500
DENTAL-Promotional Services	437	300	100	200
DENTAL-Environmental Contracts	1,300	1,300	648	652
DENTAL-Outside Contracts - NOC	0	0	(3,824)	3,824
DENTAL-Linen and Industrial Contracts	3,200	1,830	1,830	0
DENTAL-Office Equipment Maintenance Contracts	17,000	12,712	5,916	6,796
DENTAL-Equipment Maintenance-Interfund Services	1,500	1,270	0	1,270
DENTAL-Print Shop Usage-Interfund Services	1,800	1,887	1,961	(74)
DENTAL-Mail Room Charges-Interfund Services	35	85	55	30
DENTAL-Gasoline	1,000	190	0	190
DENTAL-Office Supplies	4,500	5,033	5,032	1
DENTAL-Minor Office Equipment Supplies and Maintenance	600	67	67	0
DENTAL-Promotional Supples	250	250	250	0
DENTAL-Publications and Subscriptions	250	115	115	0
DENTAL-Photography/Film/Video Supplies	125	0	0	0
DENTAL-Training Materials	850	699	698	1
DENTAL-Clinical/Medical Supplies	38,000	42,288	36,921	5,367
DENTAL-Uniforms and Apparel	600	600	490	110
DENTAL-Safety Equipment	300	0	0	0
DENTAL-Maintenance and Repairs-Buildings and Facilities	150	150	150	0
DENTAL-Paging Services	250	1,051	345	706
DENTAL-Travel-Employees	1,550	1,550	1,525	25
DENTAL-Mileage Reimbursement	200	10	10	0
DENTAL-General Liability Insurance	2,000	4,200	3,732	468
DENTAL-Other Services/Charges	200	0	0	0
DENTAL-Seminars and Continuing Education	400	400	400	0
DENTAL-Professional Licenses and Memberships	1,370	1,880	1,872	8
ENVIRONMENT - FOOD-Personnel Services Expenditure	841,419	833,084	818,559	14,525
ENVIRONMENT - FOOD-Health Benefits, Workers' Comp, Life Ins, Unemployment	115,134	115,134	115,134	0
ENVIRONMENT - FOOD-Outside Contracts - NOC	1,200	1,200	1,188	12
ENVIRONMENT - FOOD-Equipment Maintenance-Interfund Services	10,250	10,250	15,795	(5,545)
ENVIRONMENT - FOOD-Print Shop Usage-Interfund Services	11,000	11,000	10,077	923
ENVIRONMENT - FOOD-Mail Room Charges-Interfund Services	750	750	793	(43)
ENVIRONMENT - FOOD-Leases-Office Equipment	600	600	(1)	601
ENVIRONMENT - FOOD-Gasoline	4,500	4,500	8,286	(3,786)
ENVIRONMENT - FOOD-Office Supplies	2,950	2,950	2,950	0
ENVIRONMENT - FOOD-Minor Computer Equipment and Supplies	10,000	20,866	20,684	182
ENVIRONMENT - FOOD-Desktop Software Supplies	\$ 500	0	0	0

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ENVIRONMENT - FOOD-Photography/Film/Video Supplies	\$ 300	0	0	0
ENVIRONMENT - FOOD-Clinical/Medical Supplies	400	174	174	0
ENVIRONMENT - FOOD-Equipment Maintenance Supplies	500	0	0	0
ENVIRONMENT - FOOD-Uniforms and Apparel	640	40	0	40
ENVIRONMENT - FOOD-Paging Services	2,500	3,760	4,284	(524)
ENVIRONMENT - FOOD-Other Services/Charges	200	200	129	71
ENVIRONMENT - GENERAL & ON SITE-Personnel Services Expenditure	244,563	258,111	256,343	1,768
ENVIRONMENT - GENERAL & ON SITE-Health Benefits, Workers' Comp, Life Ins, Une	32,022	32,022	32,022	0
ENVIRONMENT - GENERAL & ON SITE-Janitorial Contracts	10,147	10,147	10,000	147
ENVIRONMENT - GENERAL & ON SITE-Office Equipment Maintenance Contracts	700	700	363	337
ENVIRONMENT - GENERAL & ON SITE-Equipment Maintenance-Interfund Services	3,800	3,800	2,509	1,291
ENVIRONMENT - GENERAL & ON SITE-Print Shop Usage-Interfund Services	1,200	1,200	1,014	186
ENVIRONMENT - GENERAL & ON SITE-Mail Room Charges-Interfund Services	300	300	243	57
ENVIRONMENT - GENERAL & ON SITE-Leases-Office Equipment	350	350	148	202
ENVIRONMENT - GENERAL & ON SITE-Gasoline	2,000	2,000	2,000	0
ENVIRONMENT - GENERAL & ON SITE-Office Supplies	1,500	1,500	1,500	0
ENVIRONMENT - GENERAL & ON SITE-Minor Office Equipment Supplies and Mainten	750	750	749	1
ENVIRONMENT - GENERAL & ON SITE-Publications and Subscriptions	150	150	150	0
ENVIRONMENT - GENERAL & ON SITE-Minor Computer Equipment and Supplies	400	400	218	182
ENVIRONMENT - GENERAL & ON SITE-Desktop Software Supplies	200	200	170	30
ENVIRONMENT - GENERAL & ON SITE-Photography/Film/Video Supplies	350	350	350	0
ENVIRONMENT - GENERAL & ON SITE-Equipment Maintenance Supplies	1,300	1,300	1,299	1
ENVIRONMENT - GENERAL & ON SITE-Vehicle Maintenance Supplies	225	225	0	225
ENVIRONMENT - GENERAL & ON SITE-Uniforms and Apparel	600	600	0	600
ENVIRONMENT - GENERAL & ON SITE-Safety Equipment	700	700	681	19
ENVIRONMENT - GENERAL & ON SITE-Maintenance and Repairs-Buildings and Facili	100	100	8	92
ENVIRONMENT - GENERAL & ON SITE-Telephone	4,200	4,200	3,881	319
ENVIRONMENT - GENERAL & ON SITE-Long Distance Telephone Charges	300	300	186	114
ENVIRONMENT - GENERAL & ON SITE-Paging Services	925	925	284	641
ENVIRONMENT - GENERAL & ON SITE-Electricity	2,750	2,750	4,474	(1,724)
ENVIRONMENT - GENERAL & ON SITE-Water	500	500	714	(214)
ENVIRONMENT - GENERAL & ON SITE-Natural Gas	320	320	320	0
ENVIRONMENT - GENERAL & ON SITE-Travel-Employees	1,350	1,350	1,350	0
ENVIRONMENT - GENERAL & ON SITE-Other Services/Charges	175	175	71	104
ENVIRONMENT - GENERAL & ON SITE-Seminars and Continuing Education	900	900	900	0
ENVIRONMENT - GENERAL & ON SITE-Professional Licenses and Memberships	400	400	210	190
ENVIRONMENTAL GENERAL-Personnel Services Expenditure	816,405	862,609	858,013	4,596
ENVIRONMENTAL GENERAL-Health Benefits, Workers' Comp, Life Ins, Unemploymen	116,195	116,195	116,195	0
ENVIRONMENTAL GENERAL-Janitorial Contracts	1,750	0	0	0
ENVIRONMENTAL GENERAL-Linen and Industrial Contracts	3,800	3,800	3,728	72
ENVIRONMENTAL GENERAL-Office Equipment Maintenance Contracts	400	105	105	0
ENVIRONMENTAL GENERAL-Equipment Maintenance-Interfund Services	23,000	23,000	23,134	(134)
ENVIRONMENTAL GENERAL-Print Shop Usage-Interfund Services	2,700	3,500	3,463	37
ENVIRONMENTAL GENERAL-Mail Room Charges-Interfund Services	550	850	864	(14)
ENVIRONMENTAL GENERAL-Leases-Office Equipment	400	700	696	4
ENVIRONMENTAL GENERAL-Gasoline	14,500	14,500	13,928	572
ENVIRONMENTAL GENERAL-Office Supplies	2,400	2,700	2,691	9
ENVIRONMENTAL GENERAL-Minor Office Equipment Supplies and Maintenance	200	200	200	0
ENVIRONMENTAL GENERAL-Publications and Subscriptions	150	550	481	69
ENVIRONMENTAL GENERAL-Photography/Film/Video Supplies	1,250	1,250	1,217	33
ENVIRONMENTAL GENERAL-Cleaning Supplies	50	200	200	0
ENVIRONMENTAL GENERAL-Clinical/Medical Supplies	75,000	75,000	74,580	420
ENVIRONMENTAL GENERAL-Equipment Maintenance Supplies	1,000	1,220	1,220	0
ENVIRONMENTAL GENERAL-Vehicle Maintenance Supplies	300	300	300	0
ENVIRONMENTAL GENERAL-Uniforms and Apparel	1,250	0	0	0
ENVIRONMENTAL GENERAL-Safety Equipment	1,300	2,250	2,195	55
ENVIRONMENTAL GENERAL-Maintenance and Repairs-Buildings and Facilities	250	250	47	203
ENVIRONMENTAL GENERAL-Telephone	1,600	1,600	1,202	398
ENVIRONMENTAL GENERAL-Long Distance Telephone Charges	400	400	191	209
ENVIRONMENTAL GENERAL-Paging Services	2,400	2,400	1,896	504
ENVIRONMENTAL GENERAL-Shipping	200	350	345	5
ENVIRONMENTAL GENERAL-Electricity	2,800	2,800	4,750	(1,950)
ENVIRONMENTAL GENERAL-Travel-Employees	1,500	1,500	1,500	0
ENVIRONMENTAL GENERAL-Other Services/Charges	275	0	0	0
ENVIRONMENTAL GENERAL-Seminars and Continuing Education	1,375	1,375	600	775
ENVIRONMENTAL GENERAL-Professional Licenses and Memberships	\$ 2,750	2,750	2,360	390

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EPIDEMIOLOGY-Personnel Services Expenditure	\$ 250,801	136,467	113,627	22,840
EPIDEMIOLOGY-Health Benefits, Workers' Comp, Life Ins, Unemployment	21,401	21,401	21,401	0
EPIDEMIOLOGY-Outside Contracts - NOC	0	1,500	746	754
EPIDEMIOLOGY-Buildings/Facilities Maintenance Contracts	0	11,405	9,629	1,776
EPIDEMIOLOGY-Vehicle/Heavy and Off Road Equipment Maintenance Contracts	0	100	14	86
EPIDEMIOLOGY-Office Equipment Maintenance Contracts	300	300	0	300
EPIDEMIOLOGY-Equipment Maintenance-Interfund Services	2,100	2,100	0	2,100
EPIDEMIOLOGY-Print Shop Usage-Interfund Services	1,500	1,500	493	1,007
EPIDEMIOLOGY-Mail Room Charges-Interfund Services	800	1,100	979	121
EPIDEMIOLOGY-Leases-Office Equipment	500	500	0	500
EPIDEMIOLOGY-Gasoline	2,000	4,000	0	4,000
EPIDEMIOLOGY-Lubricants and Antifreeze	0	50	0	50
EPIDEMIOLOGY-Office Supplies	1,000	1,500	1,480	20
EPIDEMIOLOGY-Minor Office Equipment Supplies and Maintenance	1,000	1,000	3	997
EPIDEMIOLOGY-Publications and Subscriptions	300	300	300	0
EPIDEMIOLOGY-Minor Computer Equipment and Supplies	150	150	138	12
EPIDEMIOLOGY-Photography/Film/Video Supplies	250	250	25	225
EPIDEMIOLOGY-Uniforms and Apparel	100	100	0	100
EPIDEMIOLOGY-Telephone	850	6,850	6,850	0
EPIDEMIOLOGY-Long Distance Telephone Charges	400	800	314	486
EPIDEMIOLOGY-Paging Services	1,450	1,450	679	771
EPIDEMIOLOGY-Postage	250	250	14	236
EPIDEMIOLOGY-Electricity	0	1,500	0	1,500
EPIDEMIOLOGY-Travel-Employees	1,850	900	715	185
EPIDEMIOLOGY-Mileage Reimbursement	250	250	145	105
EPIDEMIOLOGY-General Liability Insurance	0	19,857	0	19,857
EPIDEMIOLOGY-Other Services/Charges	135	135	10	125
EPIDEMIOLOGY-Seminars and Continuing Education	500	500	45	455
EPIDEMIOLOGY-Professional Licenses and Memberships	500	500	45	455
HEALTH EDUCATION PROGRAM-Personnel Services Expenditure	0	754	889	(135)
HEALTH PROMOTION-Personnel Services Expenditure	1,105,475	1,110,175	958,314	151,861
HEALTH PROMOTION-Health Benefits, Workers' Comp, Life Ins, Unemployment	85,790	85,790	85,819	(29)
HEALTH PROMOTION-Environmental Contracts	3,500	3,500	2,925	575
HEALTH PROMOTION-Janitorial Contracts	75,000	64,800	63,883	917
HEALTH PROMOTION-Security Contracts	22,000	25,000	24,999	1
HEALTH PROMOTION-Temporary Employee Services Contracts	85,000	83,968	71,617	12,351
HEALTH PROMOTION-Outside Contracts - NOC	8,500	9,633	14,180	(4,547)
HEALTH PROMOTION-Pest Control Contracts	3,100	3,100	3,080	20
HEALTH PROMOTION-Buildings/Facilities Maintenance Contracts	30,000	35,000	39,952	(4,952)
HEALTH PROMOTION-Vehicle/Heavy and Off Road Equipment Maintenance Contracts	200	269	209	60
HEALTH PROMOTION-Office Equipment Maintenance Contracts	1,000	1,032	1,000	32
HEALTH PROMOTION-Equipment Maintenance-Interfund Services	12,500	16,390	19,760	(3,370)
HEALTH PROMOTION-Print Shop Usage-Interfund Services	1,800	1,989	2,099	(110)
HEALTH PROMOTION-Mail Room Charges-Interfund Services	1,000	1,000	1,023	(23)
HEALTH PROMOTION-Leases-Buildings	139,199	139,878	139,878	0
HEALTH PROMOTION-Leases-Office Equipment	9,400	9,211	8,919	292
HEALTH PROMOTION-Gasoline	5,000	7,000	7,291	(291)
HEALTH PROMOTION-Office Supplies	4,000	5,000	5,000	0
HEALTH PROMOTION-Minor Office Equipment Supplies and Maintenance	1,000	544	186	358
HEALTH PROMOTION-Publications and Subscriptions	1,600	1,600	1,600	0
HEALTH PROMOTION-Minor Computer Equipment and Supplies	1,500	298	296	2
HEALTH PROMOTION-Desktop Software Supplies	300	99	71	28
HEALTH PROMOTION-Training Materials	150	81	80	1
HEALTH PROMOTION-Cleaning Supplies	15,000	7,424	6,224	1,200
HEALTH PROMOTION-Clinical/Medical Supplies	150	0	0	0
HEALTH PROMOTION-Equipment Maintenance Supplies	750	750	750	0
HEALTH PROMOTION-Vehicle Maintenance Supplies	250	0	0	0
HEALTH PROMOTION-Uniforms and Apparel	500	100	0	100
HEALTH PROMOTION-Maintenance Supplies-NOC	4,200	4,200	3,997	203
HEALTH PROMOTION-Safety Equipment	300	300	298	2
HEALTH PROMOTION-Maintenance and Repairs-Buildings and Facilities	13,100	15,600	15,262	338
HEALTH PROMOTION-Maintenance and Repairs-Office Equipment	1,000	0	0	0
HEALTH PROMOTION-Telephone	30,000	51,698	51,533	165
HEALTH PROMOTION-Long Distance Telephone Charges	6,000	6,673	5,669	1,004
HEALTH PROMOTION-Paging Services	2,700	3,700	3,248	452
HEALTH PROMOTION-Postage	\$ 300	300	360	(60)



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Activity-Account	Adopted	Final	Actual	Under(Over) Budget
HEALTH PROMOTION-Electricity	\$ 140,000	134,000	159,776	(25,776)
HEALTH PROMOTION-Water	14,250	14,250	15,756	(1,506)
HEALTH PROMOTION-Natural Gas	25,000	10,862	8,453	2,409
HEALTH PROMOTION-Travel-Employees	10,000	10,000	8,809	1,191
HEALTH PROMOTION-Mileage Reimbursement	500	500	732	(232)
HEALTH PROMOTION-General Liability Insurance	12,200	12,200	37,832	(25,632)
HEALTH PROMOTION-Other Services/Charges	500	500	247	253
HEALTH PROMOTION-Property Insurance	0	0	6,423	(6,423)
HEALTH PROMOTION-Seminars and Continuing Education	1,300	1,300	1,300	0
HEALTH PROMOTION-Professional Licenses and Memberships	3,800	3,800	3,683	117
HEALTH PROMOTION-Grant Match	1,127,803	1,127,803	968,867	158,936
LABORATORY-Personnel Services Expenditure	214,478	262,361	267,971	(5,610)
LABORATORY-Health Benefits, Workers' Comp, Life Ins, Unemployment	17,876	17,876	17,876	0
LABORATORY-Health Care Providers Services	12,500	12,200	12,000	200
LABORATORY-Environmental Contracts	700	800	675	125
LABORATORY-Outside Contracts - NOC	3,100	3,400	2,890	510
LABORATORY-Linen and Industrial Contracts	6,000	1,663	1,089	574
LABORATORY-Office Equipment Maintenance Contracts	12,200	12,200	11,902	298
LABORATORY-Print Shop Usage-Interfund Services	1,450	3,450	3,718	(268)
LABORATORY-Mail Room Charges-Interfund Services	1,200	1,200	1,095	105
LABORATORY-Leases-Office Equipment	1,200	1,200	433	767
LABORATORY-Office Supplies	3,300	3,300	2,958	342
LABORATORY-Minor Office Equipment Supplies and Maintenance	600	600	593	7
LABORATORY-Publications and Subscriptions	500	500	438	62
LABORATORY-Clinical/Medical Supplies	85,000	88,650	71,980	16,670
LABORATORY-Equipment Maintenance Supplies	300	300	276	24
LABORATORY-Uniforms and Apparel	3,650	3,650	3,324	326
LABORATORY-Safety Equipment	200	200	118	82
LABORATORY-Maintenance and Repairs-Office Equipment	400	400	399	1
LABORATORY-Paging Services	0	1,037	1,037	0
LABORATORY-Postage	100	150	(7)	157
LABORATORY-Shipping	100	100	97	3
LABORATORY-Travel-Employees	1,425	1,425	1,425	0
LABORATORY-Mileage Reimbursement	600	600	555	45
LABORATORY-Seminars and Continuing Education	200	200	200	0
LABORATORY-Professional Licenses and Memberships	6,700	4,100	3,839	261
NEIGHBORHOOD HEALTH CENTERS-Personnel Services Expenditure	569,514	447,224	419,162	28,062
NEIGHBORHOOD HEALTH CENTERS-Health Benefits, Workers' Comp, Life Ins, Unemp	56,231	56,231	56,231	0
NEIGHBORHOOD HEALTH CENTERS-Health Care Providers Services	0	19,975	19,040	935
NEIGHBORHOOD HEALTH CENTERS-Promotional Services	1,262	1,262	1,244	18
NEIGHBORHOOD HEALTH CENTERS-Environmental Contracts	4,966	5,835	5,746	89
NEIGHBORHOOD HEALTH CENTERS-Security Contracts	36,257	44,457	42,020	2,437
NEIGHBORHOOD HEALTH CENTERS-Outside Contracts - NOC	7,000	10,021	9,405	616
NEIGHBORHOOD HEALTH CENTERS-Office Equipment Maintenance Contracts	2,300	2,300	1,839	461
NEIGHBORHOOD HEALTH CENTERS-Equipment Maintenance-Interfund Services	300	0	0	0
NEIGHBORHOOD HEALTH CENTERS-Print Shop Usage-Interfund Services	2,000	2,616	2,586	30
NEIGHBORHOOD HEALTH CENTERS-Mail Room Charges-Interfund Services	150	150	56	94
NEIGHBORHOOD HEALTH CENTERS-Leases-Office Equipment	4,400	5,400	5,375	25
NEIGHBORHOOD HEALTH CENTERS-Gasoline	2,000	2,000	2,000	0
NEIGHBORHOOD HEALTH CENTERS-Office Supplies	7,000	8,000	5,977	2,023
NEIGHBORHOOD HEALTH CENTERS-Minor Office Equipment Supplies and Maintena	2,000	784	784	0
NEIGHBORHOOD HEALTH CENTERS-Publications and Subscriptions	400	400	400	0
NEIGHBORHOOD HEALTH CENTERS-Training Materials	1,500	1,260	1,260	0
NEIGHBORHOOD HEALTH CENTERS-Clinical/Medical Supplies	30,000	69,044	68,958	86
NEIGHBORHOOD HEALTH CENTERS-Uniforms and Apparel	100	0	0	0
NEIGHBORHOOD HEALTH CENTERS-Safety Equipment	0	523	275	248
NEIGHBORHOOD HEALTH CENTERS-Maintenance and Repairs-Buildings and Faciliti	50	50	0	50
NEIGHBORHOOD HEALTH CENTERS-Maintenance and Repairs-Office Equipment	1,000	30	30	0
NEIGHBORHOOD HEALTH CENTERS-Telephone	17,000	17,000	17,000	0
NEIGHBORHOOD HEALTH CENTERS-Long Distance Telephone Charges	400	400	365	35
NEIGHBORHOOD HEALTH CENTERS-Paging Services	1,400	1,400	1,079	321
NEIGHBORHOOD HEALTH CENTERS-Postage	50	50	48	2
NEIGHBORHOOD HEALTH CENTERS-Shipping	100	0	0	0
NEIGHBORHOOD HEALTH CENTERS-Travel-Employees	2,263	1,263	1,239	24
NEIGHBORHOOD HEALTH CENTERS-Mileage Reimbursement	1,500	1,000	874	126
NEIGHBORHOOD HEALTH CENTERS-Other Services/Charges	\$ 1,200	1,707	1,705	2

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NEIGHBORHOOD HEALTH CENTERS-Seminars and Continuing Education	\$ 1,000	1,925	1,923	2
STD CLINICS-Personnel Services Expenditure	265,207	258,536	253,525	5,011
STD CLINICS-Health Benefits, Workers' Comp, Life Ins, Unemployment	28,351	28,351	28,351	0
STD CLINICS-Health Care Providers Services	78,000	78,000	74,788	3,212
STD CLINICS-Promotional Services	150	150	141	9
STD CLINICS-Environmental Contracts	560	560	509	51
STD CLINICS-Outside Contracts - NOC	4,400	3,400	2,290	1,110
STD CLINICS-Print Shop Usage-Interfund Services	200	200	193	7
STD CLINICS-Mail Room Charges-Interfund Services	100	300	268	32
STD CLINICS-Leases-Office Equipment	500	500	491	9
STD CLINICS-Office Supplies	2,000	3,500	3,469	31
STD CLINICS-Publications and Subscriptions	200	700	124	576
STD CLINICS-Minor Computer Equipment and Supplies	200	200	181	19
STD CLINICS-Clinical/Medical Supplies	25,000	21,900	19,515	2,385
STD CLINICS-Building Maintenance Supplies	100	100	0	100
STD CLINICS-Recreational Supplies	0	400	219	181
STD CLINICS-Uniforms and Apparel	0	500	484	16
STD CLINICS-Postage	25	25	16	9
STD CLINICS-Travel-Employees	2,900	2,900	2,447	453
STD CLINICS-Travel-Board Members	0	1,000	0	1,000
STD CLINICS-Mileage Reimbursement	1,100	1,100	849	251
STD CLINICS-Seminars and Continuing Education	\$ 300	300	235	65

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<b>Parks</b>				
ARMIJO REC CTR OPER-Personnel Services Expenditure	\$ -	2,052	2,266	(214)
BLACKIE CHESHIER/MARION MANOR-Personnel Services Expenditure	0	(90)	(90)	0
PARK AREA MAINTENANCE-Personnel Services Expenditure	2,024,043	2,050,295	2,030,213	20,082
PARK AREA MAINTENANCE-Health Benefits, Workers' Comp, Life Ins, Unemployment	324,980	324,980	324,980	0
PARK AREA MAINTENANCE-Environmental Contracts	1,000	1,000	34	966
PARK AREA MAINTENANCE-Printing Services Contracts	0	0	(1,391)	1,391
PARK AREA MAINTENANCE-Security Contracts	150,000	150,000	107,815	42,185
PARK AREA MAINTENANCE-Outside Contracts - NOC	9,000	9,000	1,138	7,862
PARK AREA MAINTENANCE-Groundkeeping/Horticultural Contracts	1,026,887	1,026,887	1,000,522	26,365
PARK AREA MAINTENANCE-Buildings/Facilities Maintenance Contracts	2,500	2,500	1,483	1,017
PARK AREA MAINTENANCE-Office Equipment Maintenance Contracts	2,500	2,500	558	1,942
PARK AREA MAINTENANCE-Print Shop Usage-Interfund Services	300	300	175	125
PARK AREA MAINTENANCE-Leases-Office Equipment	3,000	3,000	2,817	183
PARK AREA MAINTENANCE-Office Supplies	1,000	1,000	543	457
PARK AREA MAINTENANCE-Photography/Film/Video Supplies	100	100	0	100
PARK AREA MAINTENANCE-Animal Food and Supples	100	100	39	61
PARK AREA MAINTENANCE-Cleaning Supplies	15,000	15,000	13,322	1,678
PARK AREA MAINTENANCE-Land Maintenance Supplies	200,000	200,000	180,075	19,925
PARK AREA MAINTENANCE-Food and Beverages	4,000	4,000	3,743	257
PARK AREA MAINTENANCE-Recreational Supplies	15,000	15,000	11,651	3,349
PARK AREA MAINTENANCE-Equipment Maintenance Supplies	22,000	22,000	20,891	1,109
PARK AREA MAINTENANCE-Uniforms and Apparel	9,000	9,000	1,864	7,136
PARK AREA MAINTENANCE-Maintenance Supplies-NOC	25,000	25,000	11,619	13,381
PARK AREA MAINTENANCE-Safety Equipment	10,000	10,000	9,205	795
PARK AREA MAINTENANCE-Maintenance and Repairs-Buildings and Facilities	4,200	4,200	4,003	197
PARK AREA MAINTENANCE-Maintenance and Repairs-Land Improvements	135,000	135,000	134,511	489
PARK AREA MAINTENANCE-Maintenance and Repairs-Vehicles	4,400	4,400	4,301	99
PARK AREA MAINTENANCE-Telephone	0	15,156	13,499	1,657
PARK AREA MAINTENANCE-Water	1,400,000	1,354,000	1,130,960	223,040
PARK AREA MAINTENANCE-Travel-Employees	8,000	8,000	7,851	149
PARK AREA MAINTENANCE-Other Services/Charges	1,200	1,200	104	1,096
PARK AREA MAINTENANCE-Seminars and Continuing Education	5,500	5,500	5,463	37
PARK AREA MAINTENANCE-Vehicle Inspections/Licenses	900	900	631	269
PARK AREA MAINTENANCE-Professional Licenses and Memberships	2,200	2,200	927	1,273
PARKS ADMINISTRATION-Personnel Services Expenditure	433,742	422,239	186,660	235,579
PARKS ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unemployment	30,310	30,310	30,310	0
PARKS ADMINISTRATION-Print Shop Usage-Interfund Services	0	0	891	(891)
PARKS ADMINISTRATION-Mail Room Charges-Interfund Services	0	0	238	(238)
PARKS ADMINISTRATION-Mileage Reimbursement	0	0	1,223	(1,223)
PARKWAYS MAINTENANCE-Personnel Services Expenditure	1,361,231	1,341,075	1,322,545	18,530
PARKWAYS MAINTENANCE-Health Benefits, Workers' Comp, Life Ins, Unemployment	207,905	207,905	207,905	0
PARKWAYS MAINTENANCE-Environmental Contracts	2,500	0	0	0
PARKWAYS MAINTENANCE-Janitorial Contracts	275,000	315,000	254,996	60,004
PARKWAYS MAINTENANCE-Security Contracts	165,000	165,000	109,971	55,029
PARKWAYS MAINTENANCE-Outside Contracts - NOC	5,000	5,000	4,156	844
PARKWAYS MAINTENANCE-Groundkeeping/Horticultural Contracts	0	0	27,540	(27,540)
PARKWAYS MAINTENANCE-Buildings/Facilities Maintenance Contracts	70,000	85,500	79,081	6,419
PARKWAYS MAINTENANCE-Vehicle/Heavy and Off Road Equipment Maintenance Contracts	25,000	12,000	9,760	2,240
PARKWAYS MAINTENANCE-Office Equipment Maintenance Contracts	1,500	1,500	346	1,154
PARKWAYS MAINTENANCE-Equipment Maintenance-Interfund Services	180,000	180,000	217,544	(37,544)
PARKWAYS MAINTENANCE-Print Shop Usage-Interfund Services	1,000	1,500	1,448	52
PARKWAYS MAINTENANCE-Leases-Office Equipment	3,000	1,500	695	805
PARKWAYS MAINTENANCE-Leases-NOC	2,500	4,000	3,845	155
PARKWAYS MAINTENANCE-Gasoline	140,000	130,000	114,759	15,241
PARKWAYS MAINTENANCE-Office Supplies	3,000	3,000	2,279	721
PARKWAYS MAINTENANCE-Minor Office Equipment Supplies and Maintenance	1,000	1,000	913	87
PARKWAYS MAINTENANCE-Publications and Subscriptions	600	600	235	365
PARKWAYS MAINTENANCE-Photography/Film/Video Supplies	200	200	125	75
PARKWAYS MAINTENANCE-Cleaning Supplies	2,000	2,000	1,680	320
PARKWAYS MAINTENANCE-Clinical/Medical Supplies	4,300	3,800	2,343	1,457
PARKWAYS MAINTENANCE-Recreational Supplies	15,000	15,000	14,851	149
PARKWAYS MAINTENANCE-Equipment Maintenance Supplies	\$ 2,000	2,000	1,853	147

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PARKWAYS MAINTENANCE-Uniforms and Apparel	\$ 7,400	12,400	11,384	1,016
PARKWAYS MAINTENANCE-Maintenance Supplies-NOC	56,000	54,000	41,594	12,406
PARKWAYS MAINTENANCE-Safety Equipment	6,500	3,500	2,822	678
PARKWAYS MAINTENANCE-Maintenance and Repairs-Buildings and Facilities	200,000	203,470	181,997	21,473
PARKWAYS MAINTENANCE-Maintenance and Repairs-Land Improvements	55,000	58,700	50,106	8,594
PARKWAYS MAINTENANCE-Maintenance and Repairs-Vehicles	13,500	9,730	8,251	1,479
PARKWAYS MAINTENANCE-Maintenance and Repairs-Office Equipment	3,000	3,000	215	2,785
PARKWAYS MAINTENANCE-Electricity	0	0	(125,166)	125,166
PARKWAYS MAINTENANCE-Travel-Employees	4,100	4,100	2,189	1,911
PARKWAYS MAINTENANCE-Other Services/Charges	2,900	2,900	5	2,895
PARKWAYS MAINTENANCE-Seminars and Continuing Education	1,700	1,700	1,700	0
PARKWAYS MAINTENANCE-Vehicle Inspections/Licenses	375	375	0	375
PARKWAYS MAINTENANCE-Professional Licenses and Memberships	2,000	2,000	1,345	655
RECREATION CTR ADMINISTRATION-Personnel Services Expenditure	2,105,455	2,100,663	2,081,065	19,598
RECREATION CTR ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unen	233,358	233,358	233,358	0
RECREATION CTR ADMINISTRATION-Leases-NOC	50,000	50,000	36,411	13,589
RECREATION CTR ADMINISTRATION-Recreational Supplies	0	0	76	(76)
RECREATION CTR ADMINISTRATION-Mileage Reimbursement	0	0	7,705	(7,705)
RECREATION CTR ADMINISTRATION-Prompt Payment Penalty	0	0	1,170	(1,170)
RECREATION CTR ADMINISTRATION-Professional Licenses and Memberships	0	4,050	4,050	0
WESTSIDE POOL OPERATIONS-Personnel Services Expenditure	134,585	166,573	167,727	(1,154)
WESTSIDE POOL OPERATIONS-Health Benefits, Workers' Comp, Life Ins, Unemployn	22,060	22,060	22,060	0
WESTSIDE POOL OPERATIONS-Mileage Reimbursement	0	0	626	(626)
YOUTH OUTREACH PROGRAM-Personnel Services Expenditure	172,098	171,904	174,958	(3,054)
YOUTH OUTREACH PROGRAM-Health Benefits, Workers' Comp, Life Ins, Unemploym	10,272	10,317	10,317	0
YOUTH OUTREACH PROGRAM-Training and Instruction Contracts	425	0	0	0
YOUTH OUTREACH PROGRAM-Outside Contracts - NOC	200	0	0	0
YOUTH OUTREACH PROGRAM-Print Shop Usage-Interfund Services	150	150	212	(62)
YOUTH OUTREACH PROGRAM-Mail Room Charges-Interfund Services	50	50	0	50
YOUTH OUTREACH PROGRAM-Leases-Office Equipment	650	650	646	4
YOUTH OUTREACH PROGRAM-Office Supplies	350	350	374	(24)
YOUTH OUTREACH PROGRAM-Photography/Film/Video Supplies	25	25	0	25
YOUTH OUTREACH PROGRAM-Clinical/Medical Supplies	50	675	646	29
YOUTH OUTREACH PROGRAM-Food and Beverages	1,000	1,000	960	40
YOUTH OUTREACH PROGRAM-Recreational Supplies	300	300	297	3
YOUTH OUTREACH PROGRAM-Mileage Reimbursement	2,750	2,750	2,833	(83)
YOUTH OUTREACH PROGRAM-Field Trips	2,000	2,000	1,995	5
<b>Zoo</b>				
ZOO GENERAL OPERATIONS-Personnel Services Expenditure	2,181,937	2,159,530	2,123,946	35,584
ZOO GENERAL OPERATIONS-Health Benefits, Workers' Comp, Life Ins, Unemployme	407,585	407,585	407,585	0
ZOO GENERAL OPERATIONS-General Liability Insurance	0	0	235	(235)
<b>Library</b>				
ARMIJO BRANCH OPERATIONS-Personnel Services Expenditure	112,155	122,309	121,736	573
ARMIJO BRANCH OPERATIONS-Health Benefits, Workers' Comp, Life Ins, Unemployn	11,704	11,704	11,704	0
ARMIJO BRANCH OPERATIONS-Personal Services Contracts	400	400	400	0
ARMIJO BRANCH OPERATIONS-Artistic Performances Services	400	400	370	30
ARMIJO BRANCH OPERATIONS-Office Equipment Maintenance Contracts	4,319	1,004	1,004	0
ARMIJO BRANCH OPERATIONS-Mail Room Charges-Interfund Services	300	150	103	47
ARMIJO BRANCH OPERATIONS-Leases-Office Equipment	516	616	602	14
ARMIJO BRANCH OPERATIONS-Leases-NOC	164	164	143	21
ARMIJO BRANCH OPERATIONS-Office Supplies	2,763	2,663	2,091	572
ARMIJO BRANCH OPERATIONS-Minor Office Equipment Supplies and Maintenance	1,072	2,987	2,764	223
ARMIJO BRANCH OPERATIONS-Minor Computer Equipment and Supplies	1,500	1,300	421	879
ARMIJO BRANCH OPERATIONS-Photography/Film/Video Supplies	100	100	47	53
ARMIJO BRANCH OPERATIONS-Cleaning Supplies	50	50	0	50
ARMIJO BRANCH OPERATIONS-Food and Beverages	240	940	633	307
ARMIJO BRANCH OPERATIONS-Recreational Supplies	800	800	790	10
ARMIJO BRANCH OPERATIONS-Equipment Maintenance Supplies	100	100	5	95
ARMIJO BRANCH OPERATIONS-Postage	0	900	900	0
ARMIJO BRANCH OPERATIONS-Mileage Reimbursement	400	550	439	111
CATALOGING, ORDERING & PROCESS-Personnel Services Expenditure	\$ 446,949	438,336	433,113	5,223

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CATALOGING, ORDERING & PROCESS-Health Benefits, Workers' Comp, Life Ins, Unemp	40,010	40,010	40,010	0
CATALOGING, ORDERING & PROCESS-Data Processing Services	35,600	37,436	35,150	2,286
CATALOGING, ORDERING & PROCESS-Printing Services Contracts	500	500	186	314
CATALOGING, ORDERING & PROCESS-Office Equipment Maintenance Contracts	60	60	60	0
CATALOGING, ORDERING & PROCESS-Print Shop Usage-Interfund Services	500	549	549	0
CATALOGING, ORDERING & PROCESS-Leases-Office Equipment	588	588	397	191
CATALOGING, ORDERING & PROCESS-Office Supplies	22,700	22,700	14,666	8,034
CATALOGING, ORDERING & PROCESS-Minor Office Equipment Supplies and Maintenance	500	500	694	(194)
CATALOGING, ORDERING & PROCESS-Publications and Subscriptions	20,000	20,000	17,401	2,599
CATALOGING, ORDERING & PROCESS-Minor Computer Equipment and Supplies	1,200	1,200	1,118	82
CATALOGING, ORDERING & PROCESS-Postage	200	300	242	58
CATALOGING, ORDERING & PROCESS-Mileage Reimbursement	400	400	407	(7)
CIELO VISTA BRANCH OPER-Personnel Services Expenditure	159,745	154,329	151,252	3,077
CIELO VISTA BRANCH OPER-Health Benefits, Workers' Comp, Life Ins, Unemployment	13,386	13,386	13,386	0
CIELO VISTA BRANCH OPER-Personal Services Contracts	250	250	110	140
CIELO VISTA BRANCH OPER-Artistic Performances Services	425	425	425	0
CIELO VISTA BRANCH OPER-Office Equipment Maintenance Contracts	5,115	5,115	4,869	246
CIELO VISTA BRANCH OPER-Print Shop Usage-Interfund Services	0	128	128	0
CIELO VISTA BRANCH OPER-Mail Room Charges-Interfund Services	900	316	176	140
CIELO VISTA BRANCH OPER-Leases-Office Equipment	480	480	414	66
CIELO VISTA BRANCH OPER-Leases-NOC	150	150	75	75
CIELO VISTA BRANCH OPER-Office Supplies	3,965	3,965	3,113	852
CIELO VISTA BRANCH OPER-Minor Office Equipment Supplies and Maintenance	900	900	707	193
CIELO VISTA BRANCH OPER-Minor Computer Equipment and Supplies	955	955	684	271
CIELO VISTA BRANCH OPER-Cleaning Supplies	50	50	0	50
CIELO VISTA BRANCH OPER-Food and Beverages	125	125	7	118
CIELO VISTA BRANCH OPER-Recreational Supplies	510	510	446	64
CIELO VISTA BRANCH OPER-Equipment Maintenance Supplies	75	75	15	60
CIELO VISTA BRANCH OPER-Mileage Reimbursement	685	1,141	1,108	33
CLARDY FOX BRANCH OPER-Personnel Services Expenditure	202,549	214,395	215,021	(626)
CLARDY FOX BRANCH OPER-Health Benefits, Workers' Comp, Life Ins, Unemployment	14,974	14,974	14,974	0
CLARDY FOX BRANCH OPER-Personal Services Contracts	300	300	200	100
CLARDY FOX BRANCH OPER-Artistic Performances Services	400	400	375	25
CLARDY FOX BRANCH OPER-Office Equipment Maintenance Contracts	4,851	3,951	1,203	2,748
CLARDY FOX BRANCH OPER-Mail Room Charges-Interfund Services	900	590	116	474
CLARDY FOX BRANCH OPER-Leases-Office Equipment	696	696	588	108
CLARDY FOX BRANCH OPER-Leases-NOC	216	216	148	68
CLARDY FOX BRANCH OPER-Office Supplies	2,375	2,375	1,397	978
CLARDY FOX BRANCH OPER-Minor Office Equipment Supplies and Maintenance	1,500	1,500	1,484	16
CLARDY FOX BRANCH OPER-Minor Computer Equipment and Supplies	800	800	560	240
CLARDY FOX BRANCH OPER-Cleaning Supplies	50	50	3	47
CLARDY FOX BRANCH OPER-Food and Beverages	250	450	443	7
CLARDY FOX BRANCH OPER-Recreational Supplies	800	1,500	1,269	231
CLARDY FOX BRANCH OPER-Equipment Maintenance Supplies	500	500	477	23
CLARDY FOX BRANCH OPER-Mileage Reimbursement	350	660	617	43
IRVING SCHWARTZ BRANCH OPER-Personnel Services Expenditure	217,826	240,023	240,022	1
IRVING SCHWARTZ BRANCH OPER-Health Benefits, Workers' Comp, Life Ins, Unemployment	22,013	22,013	22,013	0
IRVING SCHWARTZ BRANCH OPER-Personal Services Contracts	400	400	215	185
IRVING SCHWARTZ BRANCH OPER-Artistic Performances Services	600	600	600	0
IRVING SCHWARTZ BRANCH OPER-Office Equipment Maintenance Contracts	3,955	3,955	3,915	40
IRVING SCHWARTZ BRANCH OPER-Print Shop Usage-Interfund Services	0	40	39	1
IRVING SCHWARTZ BRANCH OPER-Mail Room Charges-Interfund Services	1,500	1,460	308	1,152
IRVING SCHWARTZ BRANCH OPER-Leases-Office Equipment	1,284	1,559	1,283	276
IRVING SCHWARTZ BRANCH OPER-Leases-NOC	235	235	140	95
IRVING SCHWARTZ BRANCH OPER-Office Supplies	6,500	6,025	5,262	763
IRVING SCHWARTZ BRANCH OPER-Minor Office Equipment Supplies and Maintenance	275	275	195	80
IRVING SCHWARTZ BRANCH OPER-Minor Computer Equipment and Supplies	1,500	1,500	1,351	149
IRVING SCHWARTZ BRANCH OPER-Cleaning Supplies	50	50	27	23
IRVING SCHWARTZ BRANCH OPER-Food and Beverages	150	350	302	48
IRVING SCHWARTZ BRANCH OPER-Recreational Supplies	600	600	563	37
IRVING SCHWARTZ BRANCH OPER-Equipment Maintenance Supplies	165	165	18	147
IRVING SCHWARTZ BRANCH OPER-Mileage Reimbursement	880	880	723	157
LIBRARY ADMINISTRATION-Personnel Services Expenditure	866,783	801,708	736,931	64,777
LIBRARY ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unemployment	77,094	77,094	77,094	0
LIBRARY ADMINISTRATION-Personal Services Contracts	8,000	8,000	4,750	3,250
LIBRARY ADMINISTRATION-Promotional Services	\$ 5,500	2,500	1,988	512

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LIBRARY ADMINISTRATION-Printing Services Contracts	\$ 2,500	2,500	2,357	143
LIBRARY ADMINISTRATION-Outside Contracts - NOC	4,375	4,375	4,375	0
LIBRARY ADMINISTRATION-Interlocal Agreements	10,000	20,000	20,000	0
LIBRARY ADMINISTRATION-Vehicle/Heavy and Off Road Equipment Maintenance Cont	2,000	2,000	0	2,000
LIBRARY ADMINISTRATION-Office Equipment Maintenance Contracts	1,580	565	256	309
LIBRARY ADMINISTRATION-Equipment Maintenance-Interfund Services	2,500	2,500	9,498	(6,998)
LIBRARY ADMINISTRATION-Motor Pool Usage-Interfund Services	200	398	800	(402)
LIBRARY ADMINISTRATION-Print Shop Usage-Interfund Services	2,000	2,810	2,866	(56)
LIBRARY ADMINISTRATION-Mail Room Charges-Interfund Services	10,000	8,492	4,143	4,349
LIBRARY ADMINISTRATION-Leases-Office Equipment	4,800	6,400	5,997	403
LIBRARY ADMINISTRATION-Leases-NOC	670	670	467	203
LIBRARY ADMINISTRATION-Gasoline	4,500	4,500	3,870	630
LIBRARY ADMINISTRATION-Office Supplies	12,000	12,000	11,537	463
LIBRARY ADMINISTRATION-Minor Office Equipment Supplies and Maintenance	1,996	1,996	1,994	2
LIBRARY ADMINISTRATION-Publications and Subscriptions	500	500	50	450
LIBRARY ADMINISTRATION-Minor Computer Equipment and Supplies	10,000	10,000	9,338	662
LIBRARY ADMINISTRATION-Photography/Film/Video Supplies	200	200	175	25
LIBRARY ADMINISTRATION-Cleaning Supplies	150	150	91	59
LIBRARY ADMINISTRATION-Food and Beverages	200	500	495	5
LIBRARY ADMINISTRATION-Recreational Supplies	4,251	4,451	4,390	61
LIBRARY ADMINISTRATION-Equipment Maintenance Supplies	200	200	196	4
LIBRARY ADMINISTRATION-Uniforms and Apparel	1,032	1,932	1,624	308
LIBRARY ADMINISTRATION-Telephone	41,095	41,095	0	41,095
LIBRARY ADMINISTRATION-Paging Services	2,132	2,132	1,896	236
LIBRARY ADMINISTRATION-Postage	150	350	287	63
LIBRARY ADMINISTRATION-Shipping	150	450	354	96
LIBRARY ADMINISTRATION-Travel-Employees	10,771	10,771	10,567	204
LIBRARY ADMINISTRATION-Mileage Reimbursement	700	1,200	1,002	198
LIBRARY ADMINISTRATION-Other Services/Charges	300	300	247	53
LIBRARY ADMINISTRATION-Seminars and Continuing Education	4,000	4,000	3,927	73
LIBRARY ADMINISTRATION-Professional Licenses and Memberships	4,300	4,815	4,765	50
LOWER VALLEY BRANCH OPER-Personnel Services Expenditure	109,948	135,028	139,058	(4,030)
LOWER VALLEY BRANCH OPER-Health Benefits, Workers' Comp, Life Ins, Unemploy	14,534	14,534	14,534	0
LOWER VALLEY BRANCH OPER-Personal Services Contracts	100	100	0	100
LOWER VALLEY BRANCH OPER-Artistic Performances Services	500	500	475	25
LOWER VALLEY BRANCH OPER-Office Equipment Maintenance Contracts	4,275	1,377	760	617
LOWER VALLEY BRANCH OPER-Print Shop Usage-Interfund Services	0	38	37	1
LOWER VALLEY BRANCH OPER-Mail Room Charges-Interfund Services	500	500	117	383
LOWER VALLEY BRANCH OPER-Leases-Office Equipment	480	680	555	125
LOWER VALLEY BRANCH OPER-Leases-NOC	164	164	142	22
LOWER VALLEY BRANCH OPER-Office Supplies	2,400	2,400	1,807	593
LOWER VALLEY BRANCH OPER-Minor Office Equipment Supplies and Maintenance	500	800	660	140
LOWER VALLEY BRANCH OPER-Minor Computer Equipment and Supplies	900	900	876	24
LOWER VALLEY BRANCH OPER-Desktop Software Supplies	0	1,000	317	683
LOWER VALLEY BRANCH OPER-Cleaning Supplies	50	50	3	47
LOWER VALLEY BRANCH OPER-Food and Beverages	240	240	175	65
LOWER VALLEY BRANCH OPER-Recreational Supplies	510	510	505	5
LOWER VALLEY BRANCH OPER-Equipment Maintenance Supplies	250	250	3	247
LOWER VALLEY BRANCH OPER-Mileage Reimbursement	775	2,135	1,912	223
MAIN LIBRARY-Personnel Services Expenditure	1,132,527	1,270,122	1,280,558	(10,436)
MAIN LIBRARY-Health Benefits, Workers' Comp, Life Ins, Unemployment	113,401	113,401	113,401	0
MAIN LIBRARY-Personal Services Contracts	1,000	1,000	947	53
MAIN LIBRARY-Artistic Performances Services	1,800	1,800	1,660	140
MAIN LIBRARY-Outside Contracts - NOC	5,000	5,000	4,990	10
MAIN LIBRARY-Office Equipment Maintenance Contracts	12,000	11,348	11,348	0
MAIN LIBRARY-Motor Pool Usage-Interfund Services	0	15	15	0
MAIN LIBRARY-Print Shop Usage-Interfund Services	500	722	721	1
MAIN LIBRARY-Leases-Office Equipment	3,180	3,280	3,113	167
MAIN LIBRARY-Leases-NOC	750	750	495	255
MAIN LIBRARY-Office Supplies	9,578	9,478	8,999	479
MAIN LIBRARY-Minor Office Equipment Supplies and Maintenance	2,500	2,802	2,617	185
MAIN LIBRARY-Minor Computer Equipment and Supplies	4,000	4,000	3,620	380
MAIN LIBRARY-Photography/Film/Video Supplies	100	100	3	97
MAIN LIBRARY-Food and Beverages	150	300	280	20
MAIN LIBRARY-Recreational Supplies	500	700	665	35
MAIN LIBRARY-Equipment Maintenance Supplies	\$ 500	500	266	234

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MAIN LIBRARY-Postage	\$ 3,000	3,000	2,993	7
MAIN LIBRARY-Mileage Reimbursement	500	263	166	97
MEMORIAL BRANCH OPERATIONS-Personnel Services Expenditure	136,592	157,368	159,829	(2,461)
MEMORIAL BRANCH OPERATIONS-Health Benefits, Workers' Comp, Life Ins, Unempl	11,827	11,827	11,827	0
MEMORIAL BRANCH OPERATIONS-Artistic Performances Services	500	500	495	5
MEMORIAL BRANCH OPERATIONS-Outside Contracts - NOC	4,595	4,595	1,550	3,045
MEMORIAL BRANCH OPERATIONS-Office Equipment Maintenance Contracts	4,176	4,176	4,176	0
MEMORIAL BRANCH OPERATIONS-Mail Room Charges-Interfund Services	500	500	116	384
MEMORIAL BRANCH OPERATIONS-Leases-Office Equipment	684	684	630	54
MEMORIAL BRANCH OPERATIONS-Leases-NOC	150	150	143	7
MEMORIAL BRANCH OPERATIONS-Office Supplies	3,000	3,000	2,396	604
MEMORIAL BRANCH OPERATIONS-Minor Office Equipment Supplies and Maintenanc	1,800	1,800	1,762	38
MEMORIAL BRANCH OPERATIONS-Minor Computer Equipment and Supplies	1,500	1,500	1,154	346
MEMORIAL BRANCH OPERATIONS-Photography/Film/Video Supplies	100	100	46	54
MEMORIAL BRANCH OPERATIONS-Cleaning Supplies	50	50	0	50
MEMORIAL BRANCH OPERATIONS-Food and Beverages	150	150	45	105
MEMORIAL BRANCH OPERATIONS-Recreational Supplies	526	526	475	51
MEMORIAL BRANCH OPERATIONS-Equipment Maintenance Supplies	518	518	392	126
MEMORIAL BRANCH OPERATIONS-Mileage Reimbursement	300	300	288	12
RICHARD BURGESS BRANCH OPER-Personnel Services Expenditure	285,165	292,026	291,813	213
RICHARD BURGESS BRANCH OPER-Health Benefits, Workers' Comp, Life Ins, Unem	22,335	22,335	22,335	0
RICHARD BURGESS BRANCH OPER-Personal Services Contracts	350	350	215	135
RICHARD BURGESS BRANCH OPER-Artistic Performances Services	450	450	450	0
RICHARD BURGESS BRANCH OPER-Outside Contracts - NOC	4,860	4,131	731	3,400
RICHARD BURGESS BRANCH OPER-Office Equipment Maintenance Contracts	8,765	8,605	8,605	0
RICHARD BURGESS BRANCH OPER-Print Shop Usage-Interfund Services	0	19	19	0
RICHARD BURGESS BRANCH OPER-Mail Room Charges-Interfund Services	1,000	1,000	343	657
RICHARD BURGESS BRANCH OPER-Leases-Office Equipment	1,776	1,776	1,746	30
RICHARD BURGESS BRANCH OPER-Leases-NOC	185	185	151	34
RICHARD BURGESS BRANCH OPER-Office Supplies	6,795	6,795	6,348	447
RICHARD BURGESS BRANCH OPER-Minor Office Equipment Supplies and Maintenar	1,200	1,200	1,078	122
RICHARD BURGESS BRANCH OPER-Minor Computer Equipment and Supplies	3,000	3,000	2,078	922
RICHARD BURGESS BRANCH OPER-Photography/Film/Video Supplies	50	50	16	34
RICHARD BURGESS BRANCH OPER-Cleaning Supplies	50	50	17	33
RICHARD BURGESS BRANCH OPER-Food and Beverages	125	285	282	3
RICHARD BURGESS BRANCH OPER-Recreational Supplies	510	510	506	4
RICHARD BURGESS BRANCH OPER-Equipment Maintenance Supplies	500	500	500	0
RICHARD BURGESS BRANCH OPER-Mileage Reimbursement	1,200	1,910	1,700	210
WESTSIDE BRANCH OPERATIONS-Personnel Services Expenditure	195,274	200,375	198,747	1,628
WESTSIDE BRANCH OPERATIONS-Health Benefits, Workers' Comp, Life Ins, Unempl	14,937	14,937	14,937	0
WESTSIDE BRANCH OPERATIONS-Personal Services Contracts	300	300	125	175
WESTSIDE BRANCH OPERATIONS-Artistic Performances Services	400	400	360	40
WESTSIDE BRANCH OPERATIONS-Office Equipment Maintenance Contracts	4,679	4,559	4,229	330
WESTSIDE BRANCH OPERATIONS-Mail Room Charges-Interfund Services	1,000	596	275	321
WESTSIDE BRANCH OPERATIONS-Leases-Office Equipment	948	948	813	135
WESTSIDE BRANCH OPERATIONS-Leases-NOC	149	149	140	9
WESTSIDE BRANCH OPERATIONS-Office Supplies	5,200	5,200	4,535	665
WESTSIDE BRANCH OPERATIONS-Minor Office Equipment Supplies and Maintenanc	2,387	2,387	1,931	456
WESTSIDE BRANCH OPERATIONS-Minor Computer Equipment and Supplies	2,000	2,000	1,468	532
WESTSIDE BRANCH OPERATIONS-Cleaning Supplies	50	50	5	45
WESTSIDE BRANCH OPERATIONS-Food and Beverages	250	370	252	118
WESTSIDE BRANCH OPERATIONS-Recreational Supplies	1,500	1,500	1,470	30
WESTSIDE BRANCH OPERATIONS-Equipment Maintenance Supplies	150	150	0	150
WESTSIDE BRANCH OPERATIONS-Mileage Reimbursement	650	1,054	954	100
YSLETA BRANCH OPERATIONS-Personnel Services Expenditure	162,270	187,441	186,759	682
YSLETA BRANCH OPERATIONS-Health Benefits, Workers' Comp, Life Ins, Unemployr	20,344	20,344	20,344	0
YSLETA BRANCH OPERATIONS-Personal Services Contracts	200	200	0	200
YSLETA BRANCH OPERATIONS-Artistic Performances Services	400	400	250	150
YSLETA BRANCH OPERATIONS-Outside Contracts - NOC	1,695	1,695	1,230	465
YSLETA BRANCH OPERATIONS-Office Equipment Maintenance Contracts	4,451	4,331	4,331	0
YSLETA BRANCH OPERATIONS-Mail Room Charges-Interfund Services	900	900	167	733
YSLETA BRANCH OPERATIONS-Leases-Office Equipment	798	948	922	26
YSLETA BRANCH OPERATIONS-Leases-NOC	150	150	75	75
YSLETA BRANCH OPERATIONS-Office Supplies	3,267	3,117	2,792	325
YSLETA BRANCH OPERATIONS-Minor Office Equipment Supplies and Maintenance	645	645	286	359
YSLETA BRANCH OPERATIONS-Minor Computer Equipment and Supplies	\$ 2,400	2,400	2,133	267

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YSLETA BRANCH OPERATIONS-Cleaning Supplies	\$ 50	50	0	50
YSLETA BRANCH OPERATIONS-Food and Beverages	125	245	244	1
YSLETA BRANCH OPERATIONS-Recreational Supplies	510	510	354	156
YSLETA BRANCH OPERATIONS-Equipment Maintenance Supplies	100	100	10	90
YSLETA BRANCH OPERATIONS-Mileage Reimbursement	1,000	1,000	2,781	(1,781)
<b>Museums</b>				
ART MUSEUM ADMINISTRATION-Personnel Services Expenditure	558,608	608,570	599,951	8,619
ART MUSEUM ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unemploy	94,613	94,613	94,613	0
ART MUSEUM ADMINISTRATION-Personal Services Contracts	1,500	1,500	1,500	0
ART MUSEUM ADMINISTRATION-Promotional Services	1,250	1,250	1,250	0
ART MUSEUM ADMINISTRATION-Janitorial Contracts	37,200	37,200	37,102	98
ART MUSEUM ADMINISTRATION-Printing Services Contracts	300	300	300	0
ART MUSEUM ADMINISTRATION-Security Contracts	46,000	46,000	43,730	2,270
ART MUSEUM ADMINISTRATION-Outside Contracts - NOC	1,500	1,500	1,500	0
ART MUSEUM ADMINISTRATION-Pest Control Contracts	850	850	850	0
ART MUSEUM ADMINISTRATION-Public Safety Equipment Maintenance Contracts	2,000	2,000	1,999	1
ART MUSEUM ADMINISTRATION-Buildings/Facilities Maintenance Contracts	10,600	10,600	10,361	239
ART MUSEUM ADMINISTRATION-Office Equipment Maintenance Contracts	500	175	175	0
ART MUSEUM ADMINISTRATION-Equipment Maintenance-Interfund Services	200	1,030	1,387	(357)
ART MUSEUM ADMINISTRATION-Motor Pool Usage-Interfund Services	3,600	2,500	476	2,024
ART MUSEUM ADMINISTRATION-Print Shop Usage-Interfund Services	700	700	713	(13)
ART MUSEUM ADMINISTRATION-Mail Room Charges-Interfund Services	3,000	3,000	3,152	(152)
ART MUSEUM ADMINISTRATION-Leases-Office Equipment	2,000	2,000	2,000	0
ART MUSEUM ADMINISTRATION-Leases-NOC	1,000	1,000	1,000	0
ART MUSEUM ADMINISTRATION-Gasoline	500	770	775	(5)
ART MUSEUM ADMINISTRATION-Office Supplies	2,000	2,000	1,999	1
ART MUSEUM ADMINISTRATION-Minor Office Equipment Supplies and Maintenance	200	200	200	0
ART MUSEUM ADMINISTRATION-Publications and Subscriptions	350	350	340	10
ART MUSEUM ADMINISTRATION-Minor Computer Equipment and Supplies	1,100	1,100	1,100	0
ART MUSEUM ADMINISTRATION-Photography/Film/Video Supplies	300	300	300	0
ART MUSEUM ADMINISTRATION-Cleaning Supplies	2,000	2,000	1,991	9
ART MUSEUM ADMINISTRATION-Clinical/Medical Supplies	15	15	14	1
ART MUSEUM ADMINISTRATION-Land Maintenance Supplies	150	150	150	0
ART MUSEUM ADMINISTRATION-Equipment Maintenance Supplies	500	500	500	0
ART MUSEUM ADMINISTRATION-Uniforms and Apparel	800	800	510	290
ART MUSEUM ADMINISTRATION-Maintenance Supplies-NOC	650	650	595	55
ART MUSEUM ADMINISTRATION-Safety Equipment	150	150	150	0
ART MUSEUM ADMINISTRATION-Maintenance and Repairs-Buildings and Facilities	7,150	7,150	7,144	6
ART MUSEUM ADMINISTRATION-Maintenance and Repairs-Land Improvements	400	400	400	0
ART MUSEUM ADMINISTRATION-Paging Services	0	325	282	43
ART MUSEUM ADMINISTRATION-Postage	300	300	300	0
ART MUSEUM ADMINISTRATION-Shipping	300	300	250	50
ART MUSEUM ADMINISTRATION-Mileage Reimbursement	400	400	11	389
ART MUSEUM ADMINISTRATION-General Liability Insurance	0	0	529	(529)
ART MUSEUM ADMINISTRATION-Professional Licenses and Memberships	2,100	2,100	2,100	0
ART MUSEUM CURATORIAL-Personnel Services Expenditure	224,011	201,954	193,212	8,742
ART MUSEUM CURATORIAL-Health Benefits, Workers' Comp, Life Ins, Unemployment	12,196	12,196	12,196	0
ART MUSEUM CURATORIAL-Printing Services Contracts	3,000	3,000	3,000	0
ART MUSEUM CURATORIAL-Recreation and Cultural Contracts	12,000	9,000	9,000	0
ART MUSEUM CURATORIAL-Outside Contracts - NOC	4,000	4,500	4,500	0
ART MUSEUM CURATORIAL-Print Shop Usage-Interfund Services	1,000	1,000	920	80
ART MUSEUM CURATORIAL-Leases-Vehicles	500	0	0	0
ART MUSEUM CURATORIAL-Minor Office Equipment Supplies and Maintenance	750	750	750	0
ART MUSEUM CURATORIAL-Publications and Subscriptions	300	300	300	0
ART MUSEUM CURATORIAL-Photography/Film/Video Supplies	1,000	1,000	943	57
ART MUSEUM CURATORIAL-Recreational Supplies	5,000	8,000	7,965	35
ART MUSEUM CURATORIAL-Equipment Maintenance Supplies	750	750	750	0
ART MUSEUM CURATORIAL-Maintenance and Repairs-Buildings and Facilities	6,200	6,200	5,854	346
ART MUSEUM CURATORIAL-Shipping	12,000	12,000	12,000	0
ART MUSEUM CURATORIAL-General Liability Insurance	3,000	3,000	0	3,000
MUSEUM EDUCATION-Personnel Services Expenditure	101,617	61,646	53,201	8,445
MUSEUM EDUCATION-Health Benefits, Workers' Comp, Life Ins, Unemployment	10,278	10,278	10,278	0
MUSEUM EDUCATION-Printing Services Contracts	500	500	360	140
MUSEUM EDUCATION-Outside Contracts - NOC	2,000	2,000	2,000	0
MUSEUM EDUCATION-Print Shop Usage-Interfund Services	300	300	296	4
MUSEUM EDUCATION-Office Supplies	\$ 150	150	150	0



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MUSEUM EDUCATION-Publications and Subscriptions	\$ 400	400	398	2
MUSEUM EDUCATION-Photography/Film/Video Supplies	400	400	212	188
MUSEUM EDUCATION-Training Materials	300	300	283	17
MUSEUM EDUCATION-Food and Beverages	500	500	500	0
MUSEUM EDUCATION-Recreational Supplies	150	150	108	42
MUSEUM EDUCATION-Mileage Reimbursement	350	350	0	350
MUSEUM EDUCATION-Intangible Asset Expenditure	350	350	0	350
WILDERNESS PARK MUSEUM-Personnel Services Expenditure	115,543	122,630	122,137	493
WILDERNESS PARK MUSEUM-Health Benefits, Workers' Comp, Life Ins, Unemployme	11,961	11,961	11,961	0
WILDERNESS PARK MUSEUM-Printing Services Contracts	350	350	142	208
WILDERNESS PARK MUSEUM-Recreation and Cultural Contracts	2,000	1,250	482	768
WILDERNESS PARK MUSEUM-Security Contracts	2,000	2,000	1,374	626
WILDERNESS PARK MUSEUM-Pest Control Contracts	150	150	0	150
WILDERNESS PARK MUSEUM-Buildings/Facilities Maintenance Contracts	1,200	1,200	272	928
WILDERNESS PARK MUSEUM-Office Equipment Maintenance Contracts	500	500	0	500
WILDERNESS PARK MUSEUM-Equipment Maintenance-Interfund Services	1,000	1,000	65	935
WILDERNESS PARK MUSEUM-Print Shop Usage-Interfund Services	200	200	200	0
WILDERNESS PARK MUSEUM-Mail Room Charges-Interfund Services	200	200	59	141
WILDERNESS PARK MUSEUM-Leases-Office Equipment	115	115	40	75
WILDERNESS PARK MUSEUM-Gasoline	500	200	2	198
WILDERNESS PARK MUSEUM-Office Supplies	350	350	168	182
WILDERNESS PARK MUSEUM-Minor Office Equipment Supplies and Maintenance	300	300	288	12
WILDERNESS PARK MUSEUM-Publications and Subscriptions	200	200	196	4
WILDERNESS PARK MUSEUM-Minor Computer Equipment and Supplies	150	150	66	84
WILDERNESS PARK MUSEUM-Photography/Film/Video Supplies	30	330	225	105
WILDERNESS PARK MUSEUM-Cleaning Supplies	450	450	145	305
WILDERNESS PARK MUSEUM-Recreational Supplies	800	800	796	4
WILDERNESS PARK MUSEUM-Equipment Maintenance Supplies	110	110	86	24
WILDERNESS PARK MUSEUM-Uniforms and Apparel	320	320	320	0
WILDERNESS PARK MUSEUM-Maintenance Supplies-NOC	300	300	298	2
WILDERNESS PARK MUSEUM-Maintenance and Repairs-Buildings and Facilities	2,600	2,600	2,596	4
WILDERNESS PARK MUSEUM-Telephone	1,582	1,582	0	1,582
WILDERNESS PARK MUSEUM-Long Distance Telephone Charges	175	175	134	41
WILDERNESS PARK MUSEUM-Paging Services	0	225	220	5
WILDERNESS PARK MUSEUM-Shipping	200	200	89	111
WILDERNESS PARK MUSEUM-Natural Gas	2,500	2,275	932	1,343
WILDERNESS PARK MUSEUM-Mileage Reimbursement	500	500	515	(15)
WILDERNESS PARK MUSEUM-Grant Match	0	750	0	750
<b>Arts Resources</b>				
ART RES. ADMINISTRATION-Personnel Services Expenditure	107,524	117,591	118,473	(882)
ART RES. ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unemployment	5,501	5,501	5,501	0
ART RES. ADMINISTRATION-Artistic Performances Services	100,000	100,000	100,000	0
ART RES. ADMINISTRATION-Promotional Services	0	19,272	19,272	0
ART RES. ADMINISTRATION-Printing Services Contracts	0	5,000	4,988	12
ART RES. ADMINISTRATION-Postage	\$ -	1,750	1,750	0

CITY OF EL PASO, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended August 31, 2002

Activity-Account	Adopted	Final	Actual	Under(Over) Budget
<b>History Museum</b>				
HISTORY MUSEUM ADMINISTRATION-Personnel Services Expenditure	\$ 227,923	168,312	167,851	461
HISTORY MUSEUM ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Uner	13,576	13,576	13,576	0
HISTORY MUSEUM ADMINISTRATION-Promotional Services	500	500	0	500
HISTORY MUSEUM ADMINISTRATION-Security Contracts	1,900	1,900	1,819	81
HISTORY MUSEUM ADMINISTRATION-Training and Instruction Contracts	100	100	0	100
HISTORY MUSEUM ADMINISTRATION-Outside Contracts - NOC	500	0	0	0
HISTORY MUSEUM ADMINISTRATION-Print Shop Usage-Interfund Services	200	200	35	165
HISTORY MUSEUM ADMINISTRATION-Mail Room Charges-Interfund Services	100	100	0	100
HISTORY MUSEUM ADMINISTRATION-Leases-Office Equipment	500	500	386	114
HISTORY MUSEUM ADMINISTRATION-Office Supplies	500	750	750	0
HISTORY MUSEUM ADMINISTRATION-Minor Office Equipment Supplies and Mainten	510	150	60	90
HISTORY MUSEUM ADMINISTRATION-Publications and Subscriptions	200	300	267	33
HISTORY MUSEUM ADMINISTRATION-Minor Computer Equipment and Supplies	100	100	85	15
HISTORY MUSEUM ADMINISTRATION-Photography/Film/Video Supplies	200	200	182	18
HISTORY MUSEUM ADMINISTRATION-Training Materials	50	50	25	25
HISTORY MUSEUM ADMINISTRATION-Cleaning Supplies	400	400	382	18
HISTORY MUSEUM ADMINISTRATION-Food and Beverages	40	40	19	21
HISTORY MUSEUM ADMINISTRATION-Recreational Supplies	650	650	489	161
HISTORY MUSEUM ADMINISTRATION-Maintenance Supplies-NOC	800	274	0	274
HISTORY MUSEUM ADMINISTRATION-Safety Equipment	550	550	455	95
HISTORY MUSEUM ADMINISTRATION-Maintenance and Repairs-Buildings and Facilit	400	26	26	(0)
HISTORY MUSEUM ADMINISTRATION-Postage	400	400	315	85
HISTORY MUSEUM ADMINISTRATION-Shipping	500	1,560	1,301	259
HISTORY MUSEUM ADMINISTRATION-Travel-Employees	900	1,250	1,189	61
HISTORY MUSEUM ADMINISTRATION-Mileage Reimbursement	2,150	2,150	2,362	(212)
HISTORY MUSEUM ADMINISTRATION-Professional Licenses and Memberships	625	625	625	0
<b>Economic Development</b>				
FOREIGN TRADE ZONE-Personnel Services Expenditure	114,661	119,597	119,572	25
FOREIGN TRADE ZONE-Health Benefits, Workers' Comp, Life Ins, Unemployment	9,563	9,563	9,563	0
FOREIGN TRADE ZONE-Data Processing Services	5,000	4,495	0	4,495
FOREIGN TRADE ZONE-Promotional Services	8,000	6,713	4,632	2,081
FOREIGN TRADE ZONE-Printing Services Contracts	100	100	45	55
FOREIGN TRADE ZONE-Security Contracts	200	216	216	0
FOREIGN TRADE ZONE-Outside Contracts - NOC	280	264	0	264
FOREIGN TRADE ZONE-Office Equipment Maintenance Contracts	40	40	0	40
FOREIGN TRADE ZONE-Equipment Maintenance-Interfund Services	250	250	107	143
FOREIGN TRADE ZONE-Print Shop Usage-Interfund Services	100	475	344	131
FOREIGN TRADE ZONE-Mail Room Charges-Interfund Services	50	150	135	15
FOREIGN TRADE ZONE-Leases-Buildings	28,142	28,142	27,949	193
FOREIGN TRADE ZONE-Leases-Office Equipment	1,800	1,800	954	846
FOREIGN TRADE ZONE-Gasoline	200	200	179	21
FOREIGN TRADE ZONE-Office Supplies	1,100	1,100	1,061	39
FOREIGN TRADE ZONE-Minor Office Equipment Supplies and Maintenance	300	0	0	0
FOREIGN TRADE ZONE-Promotional Supplies	200	1,112	1,062	50
FOREIGN TRADE ZONE-Publications and Subscriptions	500	500	404	96
FOREIGN TRADE ZONE-Minor Computer Equipment and Supplies	100	665	561	104
FOREIGN TRADE ZONE-Food and Beverages	50	50	0	50
FOREIGN TRADE ZONE-Paging Services	250	490	446	44
FOREIGN TRADE ZONE-Postage	150	50	50	0
FOREIGN TRADE ZONE-Shipping	50	50	48	2
FOREIGN TRADE ZONE-Travel-Employees	1,500	1,500	1,356	144
FOREIGN TRADE ZONE-Mileage Reimbursement	50	50	41	9
FOREIGN TRADE ZONE-General Liability Insurance	6,650	6,650	5,000	1,650
FOREIGN TRADE ZONE-Other Services/Charges	50	50	10	40
FOREIGN TRADE ZONE-Vehicle Inspections/Licenses	24	24	0	24
FOREIGN TRADE ZONE-Professional Licenses and Memberships	1,050	1,050	950	100
<b>Community and Human Development</b>				
ACCESSIBILITY COMPLIANCE GEN FUND-Personnel Services Expenditure	59,387	61,815	61,382	433
ACCESSIBILITY COMPLIANCE GEN FUND-Health Benefits, Workers' Comp, Life Ins, l	4,376	4,376	4,376	0
ACCESSIBILITY COMPLIANCE GEN FUND-Interpreter Services	12,000	16,200	14,657	1,543
ACCESSIBILITY COMPLIANCE GEN FUND-Legal Notices	500	500	0	500
ACCESSIBILITY COMPLIANCE GEN FUND-Printing Services Contracts	\$ 3,000	800	0	800

CITY OF EL PASO, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended August 31, 2002

Activity-Account	Adopted	Final	Actual	Under(Over) Budget
ACCESSIBILITY COMPLIANCE GEN FUND-Temporary Employee Services Contracts	\$ -	3,600	2,642	958
ACCESSIBILITY COMPLIANCE GEN FUND-Outside Contracts - NOC	2,000	0	0	0
ACCESSIBILITY COMPLIANCE GEN FUND-Office Equipment Maintenance Contracts	24	24	23	1
ACCESSIBILITY COMPLIANCE GEN FUND-Motor Pool Usage-Interfund Services	0	0	24	(24)
ACCESSIBILITY COMPLIANCE GEN FUND-Print Shop Usage-Interfund Services	3,000	3,000	285	2,715
ACCESSIBILITY COMPLIANCE GEN FUND-Mail Room Charges-Interfund Services	650	650	149	501
ACCESSIBILITY COMPLIANCE GEN FUND-Leases-Office Equipment	750	750	963	(213)
ACCESSIBILITY COMPLIANCE GEN FUND-Office Supplies	550	550	391	159
ACCESSIBILITY COMPLIANCE GEN FUND-Minor Office Equipment Supplies and Mair	500	500	0	500
ACCESSIBILITY COMPLIANCE GEN FUND-Publications and Subscriptions	650	650	0	650
ACCESSIBILITY COMPLIANCE GEN FUND-Desktop Software Supplies	250	250	0	250
ACCESSIBILITY COMPLIANCE GEN FUND-Photography/Film/Video Supplies	200	200	17	183
ACCESSIBILITY COMPLIANCE GEN FUND-Telephone	1,057	1,057	0	1,057
ACCESSIBILITY COMPLIANCE GEN FUND-Paging Services	143	143	137	6
ACCESSIBILITY COMPLIANCE GEN FUND-Travel-Employees	1,750	1,750	1,482	268
ACCESSIBILITY COMPLIANCE GEN FUND-Mileage Reimbursement	400	400	405	(5)
ACCESSIBILITY COMPLIANCE GEN FUND-Other Services/Charges	530	530	206	324
ACCESSIBILITY COMPLIANCE GEN FUND-Seminars and Continuing Education	1,000	1,000	435	565
ACCESSIBILITY COMPLIANCE GEN FUND-Professional Licenses and Memberships	300	300	0	300
CD AGING SERVICES-Personnel Services Expenditure	32,034	32,187	31,892	295
CD AGING SERVICES-Health Benefits, Workers' Comp, Life Ins, Unemployment	1,353	1,353	1,353	0
CD AGING SERVICES-Motor Pool Usage-Interfund Services	0	0	45	(45)
CD AGING SERVICES-Print Shop Usage-Interfund Services	45	45	0	45
CD AGING SERVICES-Mail Room Charges-Interfund Services	102	102	39	63
CD AGING SERVICES-Publications and Subscriptions	100	100	50	50
CD AGING SERVICES-Other Services/Charges	390	390	390	0
CD AGING SERVICES-Seminars and Continuing Education	450	450	223	227
CD AGING SERVICES-Professional Licenses and Memberships	195	195	135	60
CD AGING SERVICES-Grant Match	138,849	138,849	80,029	58,820
CD PLANNING ADMIN-Personnel Services Expenditure	0	0	(3,580)	3,580
RELOCATION SERVICES - GEN FUND-Personnel Services Expenditure	39,415	41,636	41,472	164
RELOCATION SERVICES - GEN FUND-Health Benefits, Workers' Comp, Life Ins, Uner	4,370	4,370	4,370	0
RELOCATION SERVICES - GEN FUND-Motor Pool Usage-Interfund Services	1,600	1,600	2,772	(1,172)
RELOCATION SERVICES - GEN FUND-Print Shop Usage-Interfund Services	100	100	0	100
RELOCATION SERVICES - GEN FUND-Office Supplies	50	50	31	19
RELOCATION SERVICES - GEN FUND-Long Distance Telephone Charges	50	50	0	50
<b>Economic Development</b>				
ECONOMIC DEV ADMINISTRATION-Personnel Services Expenditure	351,446	342,807	336,485	6,322
ECONOMIC DEV ADMINISTRATION-Health Benefits, Workers' Comp, Life Ins, Unempl	19,693	19,693	19,693	0
ECONOMIC DEV ADMINISTRATION-Temporary Services Contracts	0	2,800	1,749	1,051
ECONOMIC DEV ADMINISTRATION-Legal Notices	7,500	7,500	434	7,066
ECONOMIC DEV ADMINISTRATION-Printing Services Contracts	25,000	1,500	0	1,500
ECONOMIC DEV ADMINISTRATION-Outside Contracts - NOC	140,000	203,969	119,557	84,412
ECONOMIC DEV ADMINISTRATION-Office Equipment Maintenance Contracts	50	50	0	50
ECONOMIC DEV ADMINISTRATION-Motor Pool Usage-Interfund Services	125	125	280	(155)
ECONOMIC DEV ADMINISTRATION-Print Shop Usage-Interfund Services	1,000	1,000	1,141	(141)
ECONOMIC DEV ADMINISTRATION-Mail Room Charges-Interfund Services	2,000	2,000	994	1,006
ECONOMIC DEV ADMINISTRATION-Leases-Office Equipment	2,000	2,000	1,238	762
ECONOMIC DEV ADMINISTRATION-Office Supplies	2,300	2,800	2,661	139
ECONOMIC DEV ADMINISTRATION-Minor Office Equipment Supplies and Maintenanc	500	1,100	712	388
ECONOMIC DEV ADMINISTRATION-Publications and Subscriptions	1,500	1,500	1,388	112
ECONOMIC DEV ADMINISTRATION-Minor Computer Equipment and Supplies	150	150	0	150
ECONOMIC DEV ADMINISTRATION-Desktop Software Supplies	850	850	656	194
ECONOMIC DEV ADMINISTRATION-Photography/Film/Video Supplies	50	50	0	50
ECONOMIC DEV ADMINISTRATION-Food and Beverages	50	50	41	9
ECONOMIC DEV ADMINISTRATION-Maintenance and Repairs-Office Equipment	200	200	0	200
ECONOMIC DEV ADMINISTRATION-Paging Services	300	300	148	152
ECONOMIC DEV ADMINISTRATION-Postage	950	950	574	376
ECONOMIC DEV ADMINISTRATION-Shipping	50	50	0	50
ECONOMIC DEV ADMINISTRATION-Travel-Employees	17,000	14,600	9,711	4,889
ECONOMIC DEV ADMINISTRATION-Mileage Reimbursement	50	50	58	(8)
ECONOMIC DEV ADMINISTRATION-Other Services/Charges	350	350	337	13
ECONOMIC DEV ADMINISTRATION-Professional Licenses and Memberships	4,000	4,000	3,144	856
<b>Non-Departmental</b>				
CASH RESERVE FUND-Interfund Transfers Out	\$ -	0	607,492	(607,492)

CITY OF EL PASO, TEXAS  
GENERAL FUND  
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
For the Year Ended August 31, 2002

Activity-Account	Adopted	Final	Actual	Under(Over) Budget
CONSOLIDATED DATA PROCESSING-Data Processing Services Contracts	\$ -	0	(26,484)	26,484
SPECIAL ITEMS-Personnel Services Expenditure	3,136,000	1,556,514	6,819	1,549,695
SPECIAL ITEMS-Management Consulting Services	0	0	(2,675)	2,675
SPECIAL ITEMS-Data Processing Services Contracts	0	72,562	26,484	46,078
SPECIAL ITEMS-Security Contracts	171,405	171,405	0	171,405
SPECIAL ITEMS-Outside Contracts - NOC	140,000	140,000	2,452	137,548
SPECIAL ITEMS-Print Shop Usage-Interfund Services	0	0	1,630	(1,630)
SPECIAL ITEMS-Leases-Land	40,000	40,000	36,884	3,116
SPECIAL ITEMS-Travel-Employees	15,000	15,000	4,386	10,614
SPECIAL ITEMS-General Liability Insurance	0	350,000	14,858	335,142
SPECIAL ITEMS-Operating Contingency/Reserve	1,500,000	1,083,153	0	1,083,153
SPECIAL ITEMS-Property Insurance	0	250,000	12,957	237,043
SPECIAL ITEMS-Professional Licenses and Memberships	151,000	151,000	136,797	14,203
SPECIAL ITEMS-General City Expense	100,000	179,194	71,085	108,109
SPECIAL ITEMS-Interfund Transfers Out	600,000	10,000	10,000	0
Total - legal level of budgetary contrc	<u>\$ 236,162,974</u>	<u>236,617,351</u>	<u>227,013,372</u>	<u>19,207,957</u>

The following is a reconciliation between total appropriations at the legal level of budgetary control and Total expenditures reported on the Statement of Revenues, Expenditures and Changes in Fund Balances-Governmental Funds:

Total expenditures - legal level of budgetary control \$ 227,013,372

Inventory levels in the departments listed below decreased(increased) by the following amounts during fiscal year 2002. These changes are reported as an increase(decrease) in the appropriate function on the governmental fund statement:

Fire Department	(106,780)
Police Department	26,808
Streets Department	(552,758)
Health Department	(53,606)

Transfers out, reported as an "Other financing use" on governmental fund statement (788,492)

Total expenditures-governmental fund \$ 225,538,544

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.



# NONMAJOR GOVERNMENTAL FUNDS

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## Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

CITY OF EL PASO, TEXAS  
 COMBINING BALANCE SHEET  
 NON-MAJOR GOVERNMENTAL FUNDS  
 August 31, 2002

	Special Revenue Funds				TOTAL
	FEDERAL GRANTS	STATE GRANTS	OTHER GRANTS	NON- GRANTS	
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ -		280,412	7,806,948	8,087,360
Receivables - Net of Allowances					
Other				96,214	96,214
Due From Other Funds				1,925,025	1,925,025
Due From Other Government Agencies	2,148,138	686,903	42,048		2,877,089
<b>TOTAL ASSETS</b>	<u>2,148,138</u>	<u>686,903</u>	<u>322,460</u>	<u>9,828,187</u>	<u>12,985,688</u>
<b>LIABILITIES</b>					
Accounts Payable	146,054	313,464	19,947	296,156	775,621
Due To Other Funds	1,674,886	250,139			1,925,025
Accrued Payroll Payable	327,198	123,300	11,655	69,931	532,084
Deferred Revenue			290,858		290,858
<b>TOTAL LIABILITIES</b>	<u>2,148,138</u>	<u>686,903</u>	<u>322,460</u>	<u>366,087</u>	<u>3,523,588</u>
Unreserved:					
Undesignated				9,462,100	9,462,100
<b>TOTAL FUND BALANCES</b>				<u>9,462,100</u>	<u>9,462,100</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 2,148,138</u>	<u>686,903</u>	<u>322,460</u>	<u>9,828,187</u>	<u>12,985,688</u>

# CITY OF EL PASO, TEXAS

## COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

### NON-MAJOR GOVERNMENTAL FUNDS

For the year ended August 31, 2002

	Special Revenue Funds			NON-GRANTS	TOTAL
	FEDERAL GRANTS	STATE GRANTS	OTHER GRANTS		
<b>Revenues</b>					
Sales Taxes	\$ -			1,889,766	1,889,766
Charges for Services		338,362		2,748,370	3,086,732
Fines and Forfeits				1,024,730	1,024,730
Intergovernmental Revenues	14,749,884	5,903,134	181,397	177,448	21,011,863
Investment Earnings	20,060			212,231	232,291
Miscellaneous			33,000	2,804,808	2,837,808
<b>Total revenues</b>	<b>14,769,944</b>	<b>6,241,496</b>	<b>214,397</b>	<b>8,857,353</b>	<b>30,083,190</b>
<b>Expenditures</b>					
Current:					
General Government	1,082,850			178,728	1,261,578
Public Safety	6,579,949	2,365,230		2,026,815	10,971,994
Public Works			426,756	312	427,068
Public Health	5,508,177	2,760,199	9,753		8,278,129
Parks Department	22,269		1,881	2,193,753	2,217,903
Library	766	321,151	(6,190)	5,186	320,913
Culture and Recreation	5,737	1,500	182,568	3,949,740	4,139,545
Economic Development	48,519				48,519
Community and Human Development	753,757				753,757
Capital Outlay	767,920	793,416	30,482	525,072	2,116,890
<b>Total expenditures</b>	<b>14,769,944</b>	<b>6,241,496</b>	<b>645,250</b>	<b>8,879,606</b>	<b>30,536,296</b>
Excess (deficiency) of revenues over expenditures			(430,853)	(22,253)	(453,106)
<b>Other financing sources (uses):</b>					
Transfers In			430,853	181,000	611,853
<b>Total other financing sources (uses):</b>			<b>430,853</b>	<b>181,000</b>	<b>611,853</b>
Net change in fund balances				158,747	158,747
Fund balances - beginning of year				9,303,353	9,303,353
Fund balances - end of year	\$ -			9,462,100	9,462,100

# SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS ARE USED TO ACCOUNT FOR SPECIFIC REVENUES THAT ARE LEGALLY RESTRICTED TO EXPENDITURES FOR PARTICULAR PURPOSES.

**FEDERAL GRANTS**—This fund accounts for grants received by the City from Federal sources including the U.S. Department of Agriculture, U.S. Department of the Interior, U.S. Department of Justice, Environmental Protection Agency, U.S. Department of Education, U.S. Department of Health and Human Services, Centers for Disease Control, Office of the President, National Endowments for the Humanities, and U.S. Department of Transportation.

**STATE GRANTS**—This fund accounts for grants received by the City from various State of Texas departments and agencies including the State Department of Highways, Texas Historical Commission, Texas State Library and Archive, Texas Arts Council, Texas Department of Aging, Texas Department of Health, Texas Commission on Environmental Quality, and Governor's Office of Criminal Justice.

**OTHER GRANTS**—This fund accounts for grants received by the City which do not belong in one of the above funds. Granting entities include El Paso Community Foundation, Paso del Norte Health Foundation and local school districts.

**NON-GRANTS**—This fund accounts for funds received that are restricted by the donor (in the case of donations), City Council resolutions or other legislation. Funds received include Hotel/Motel occupancy tax, proceeds generated from police enforcement activities (including Federal confiscated funds) and proceeds from fees generated by users of the Parks Department, Museums and Zoo.



City of El Paso, Texas  
Schedule of Expenditures  
For the Year Ended August 31, 2002

	FEDERAL GRANTS	STATE GRANTS	OTHER GRANTS	NON-GRANTS	TOTAL
<b>General Government</b>					
DISTRICT 1 CAPITAL PURCHASES	\$			5,518	5,518
DISTRICT 2 CAPITAL PURCHASES				6,024	6,024
DISTRICT 3 CAPITAL PURCHASES				1,191	1,191
DISTRICT 4 CAPITAL PURCHASES				8,392	8,392
DISTRICT 5 CAPITAL PURCHASES				6,510	6,510
DISTRICT 6 CAPITAL PURCHASES				1,335	1,335
DISTRICT 7 CAPITAL PURCHASES				406	406
DISTRICT 8 CAPITAL PURCHASES				3,063	3,063
LOBBYIST				146,289	146,289
MPO PLANNING GRANTS					1,170,287
PLANNING DEPT. GRANTS	10,499				10,499
<b>Public Safety</b>					
ABANDONED AUTO				812,207	812,207
BJA BLOCK GRANTS	642,384				642,384
CRIMINAL JUSTICE GRANTS		1,861,474			1,861,474
FEDERAL POLICING GRANTS	5,230,362				5,230,362
FIRE DEPT. GRANTS		335,737			335,737
MUNICIPAL COURT SECURITY				250,380	250,380
MUNICIPAL COURT STATE GRANTS		46,809			46,809
MUNICIPAL COURT TECHNOLOGY				5,661	5,661
PD RESTRICTED FUNDS				64,968	64,968
POLICE HIDTA GRANTS	1,298,800				1,298,800
POLICE RESTRICTED/CONFISCATED FUND				1,104,127	1,104,127
TXDOT TRAFFIC ENFORCEMENT GRTS		302,335			302,335
<b>Public Works</b>					
GRAFFITI CLEAN UP			426,756	312	427,068
PUBLIC WORKS				4,385	4,385
<b>Public Health</b>					
AIR QUALITY	958,741	6,146			964,887
HEALTH GRANTS			24,680		24,680
MISC HEALTH GRANTS		(6,679)			(6,679)
TDH CASE MANAGEMENT GRANTS		172,543			172,543
TDH CLINICAL SERVICES GRANTS		344,144			344,144
TDH IMMUNIZATION GRANTS		1,404,972			1,404,972
TDH LABORATORY GRANTS		105,875			105,875
TDH STD, AIDS, HIV CLINIC GRANTS		117,415			117,415
TDH WIC SERVICES	4,572,260				4,572,260
TUBERCULOSIS GRANTS		819,653			819,653
<b>Parks Department</b>					
AQUATICS - USER FEE				839,657	839,657
ARMIJO				22,637	22,637
CAROLINA REC CENTER				49,500	49,500
CENTER FOR THE HANDICAPPED-USE				37,583	37,583
CENTRAL YOUTH OUTREACH PROGRAM				1,447	1,447
DELTA SPORTS CENTER EVENTS				310,685	310,685
EAST SIDE SENIOR CENTER				31,795	31,795
GUS & GOLDIE MARKETING PROGRAM				19,146	19,146
MCKELLIGON CANYON				30,966	30,966
MEMORIAL PARK SENIOR CENTER				13,645	13,645
MISSOURI				17,552	17,552
NATIONS-TOBIN				10,740	10,740
NOLAN RICHARDSON REC CTR				49,628	49,628
NORTHEAST				199,572	199,572
PARKLAND DEDICATION FEES				(225,662)	(225,662)
PARKS DEPT PRIVATE/LOCAL GRANT	28,536		1,881		30,417
PARKS FEDERAL FUNDED GRANTS	48,259				48,259
PAVO REAL				47,547	47,547
POLLY HARRIS SENIOR CENTER	\$			7,690	7,690

City of El Paso, Texas  
Schedule of Expenditures  
For the Year Ended August 31, 2002

	FEDERAL GRANTS	STATE GRANTS	OTHER GRANTS	NON-GRANTS	TOTAL
RAY GILMORE CENTER	\$			674	674
REV PETER MARTINEZ SENIOR CENT				18,286	18,286
SACRAMENTO SENIOR CENTER				13,747	13,747
SAN JUAN				30,618	30,618
SAN JUAN SENIOR CENTER				6,028	6,028
SEVILLE COMMUNITY CENTER				1,265	1,265
SHELTERS/GENERAL ADMINISTRATIO				206,219	206,219
SOUTH EL PASO SENIOR CENTER				13,426	13,426
SPECIAL EVENTS-SENIOR CENTERS				7,312	7,312
SPECIAL PROMOTIONS SECTION				55,947	55,947
WASHINGTON SENIOR CENTER				15,021	15,021
WELLINGTON CHEW				6,558	6,558
WESTSIDE				173,445	173,445
<b>Library</b>					
FEDERAL LIBRARY GRANTS	766				766
LIBRARY PRIVATE/LOCAL GRANTS			9,365		9,365
LIBRARY RESTRICTED DONATIONS				10,491	10,491
TEXAS STATE LIBRARY GRANTS		729,572			729,572
<b>Culture and Recreation</b>					
ARD RESTICTED FUND				23,382	23,382
ARD-DIRECT FUNDING				140,000	140,000
ARD-PROGRAMMING				315,197	315,197
ART MUSEUM MISC. PROJECTS				7,136	7,136
ARTS RESOURCES GRANTS			141,612		141,612
CONVENTION & PERFORMING ARTS C				1,276,754	1,276,754
CONVENTION SALES/SERVICING				1,243,050	1,243,050
HISTORY MUSEUM GRANTS	5,737				5,737
HISTORY MUSEUM RESTRICTED FUND				213	213
MUSEUM GRANTS			9,934		9,934
MUSEUM LOCAL/PRIVATE GRANTS			23,452		23,452
MUSEUM RESTRICTED FUNDS				143,898	143,898
MUSEUM-SCHOOL SERVICES			7,570		7,570
WP STATE GRANTS		1,500			1,500
ZOO ANIMAL CARE				204,513	204,513
ZOO COMMUNITY PROGRAMS				25,206	25,206
ZOO CONSTRUCTION				474,991	474,991
ZOO FACILITIES				356,118	356,118
ZOO GATE REVENUES/ADMIN				225,215	225,215
<b>Community and Human Development</b>					
FEDERAL ECONOMIC DEVELOP GRNTS	48,519				48,519
FEDERAL SOCIAL SERVICE GRANTS	754,794				754,794
	<u>\$ 14,769,944</u>	<u>6,241,496</u>	<u>645,250</u>	<u>8,879,606</u>	<u>30,536,296</u>

# DEBT SERVICE FUND

THE DEBT SERVICE FUND IS USED TO ACCOUNT FOR THE ACCUMULATION OF RESOURCES FOR AND PAYMENT OF GENERAL LONG-TERM DEBT PRINCIPAL, INTEREST, ARBITRAGE REBATE, AND ASSOCIATED FISCAL FEES INCURRED. INCLUDED IN GENERAL LONG-TERM DEBT ARE GENERAL OBLIGATION BONDS, CERTIFICATES OF OBLIGATION BONDS, CONTRACTUAL OBLIGATION BONDS, AND COMMERCIAL PAPER.

CITY OF EL PASO, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL  
DEBT SERVICE FUND  
For the year ended August 31, 2002


	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Budgetary fund balance, September 1	\$(1,341,873)	(1,341,873)	18,092,717	19,434,590
Resources (inflows):				0
Property taxes	30,055,580	30,055,580	30,648,033	592,453
Interest received			1,204,299	1,204,299
Face amount of refunding bonds issued			55,090,000	55,090,000
Premium on bonds issued			3,314,777	3,314,777
Transfers from other funds	8,488,693	8,488,693	383,650	(8,105,043)
Amounts available for appropriation	<u>37,202,400</u>	<u>37,202,400</u>	<u>108,733,476</u>	<u>71,531,076</u>
Charges to appropriations (outflows):				
Debt service:				0
Principal	15,750,000	15,750,000	17,045,330	(1,295,330)
Fiscal fees	31,292	31,292	830,553	(799,261)
Payment to refunding bond escrow agent			1,790,000	(1,790,000)
Arbitrage rebate			93,847	(93,847)
Payment of bond proceeds to refunding agent			58,004,579	(58,004,579)
Total charges to appropriations	<u>37,202,400</u>	<u>37,202,400</u>	<u>97,131,998</u>	<u>(59,929,598)</u>
Budgetary fund balance, August 31	<u>\$ -</u>	<u>-</u>	<u>11,601,478</u>	<u>11,601,478</u>

This budget and this schedule are prepared on a basis consistent with accounting principles generally accepted in the United States.



# CAPITAL PROJECTS FUND

CAPITAL PROJECTS FUNDS ARE USED TO ACCOUNT FOR THE ACQUISITION AND CONSTRUCTION OF MAJOR CAPITAL FACILITIES AND THE ACQUISITION OF EQUIPMENT AND OTHER CAPITAL ASSETS OTHER THAN THOSE FINANCED BY PROPRIETARY AND TRUST FUNDS.



City of El Paso, Texas  
Schedule of Expenditures  
For the Year Ended August 31, 2002

Project		
P500028200	YARBROUGH DRIVE EXTENSION PHAS	\$ 324,920
P501039	BOND PROCEEDS SER 1990A (86 AU	2,237,161
P501063	AMERICAS SYSTEM 86 ISSUE	249,000
P501070	MESA DRAIN IMPROVEMENT	372,807
P501195	TRAFFIC SIGNALS	515,954
P501196	CONTROLLER REPLACEMENTS	500,000
P501197	UNALLOC APPNS-FIRE STATION IMP	275
P501220	BOOK BOND PURCHASES - MAIN LIB	7,267
P501253	UNALLOC APPNS-FIRE FACILITIES	12,586
P501277	UNALLOC APPNS-ROOF REPAIRS	483
P501279	UNALLOC APPNS-ADA COMPLIANCE	156,567
P501280	ADA COMPLIANCE-DESIGN	8,125
P501317	UNALLOC APPNS-EMERGENCY REHAB	5,182
P501328	NORTHEAST REGIONAL COMMAND CEN	207,947
P501380	NORTHWEST CORRAL	65,120
P501387	TRAFFIC SIGNAL INSTALLATIONS	18,140
P501441	HFC DIST 4 CONTINGENCY	3,000
P501470	ALAMEDA	2,800,001
P501488	UNALLOC APPNS-EMERG REHAB-CITY	30,696
P501495	BALLFIELD LIGHTING	8,038
P501498	EMERGENCY SPILLWAYS & FLOOD CO	49,709
P501512	ROSE GARDEN IMPROVEMENTS	2,200
P501516	ROOF IMPROVEMENTS-PARK FACILIT	6,862
P501529	CITY HALL REFURBISHMENT-FY97 C	130,425
P501530	DICK SHINAUT PARK	3,188
P501535	NW SERVICE CENTER	801,842
P501540	PLAYGROUND EQUIPMENT	47,478
P501543	VETERANS PARK SWIMMING POOL	4,936
P501544	NORTHEAST FIRE STATION	363,752
P501545	MSC IMPROVEMENTS - FY98 CO	266,562
P501554	TMC/CBD SIGNALIZATION UPGRADE	1,190,130
P502003	93A ISSUE CITY HALL REHAB FY02	1,561
P540001	CITY AUCTIONS	16,549
P540006	1996 KO EQUIPMENT	46,075
P540007	1997 KO EQUIPMENT	63,576
P540008	CONTRACTUAL OBLIGATIONS FY98	1,346,315
P540009	CONTRACTUAL OBLIGATIONS FY99	1,401,761
P540010LEG	CAPITAL OUTLAY	1,741,030
P599999	CLOSED CAPITAL PROJECTS	22,152
P800000150	VIVA ENVIRONMENTAL INC	65,650
PMB0001130	CITY DEPTS NOC	2,982,291
PMB0001250	ZOO CO EQUIP	7,460
PMB0002130	CITY EQUIPMENT NOC	1,700,658
PMB0003130	FY 02 CERT OB EQUIP-CITY EQUIP	10,402,040
PPW0002130	FS #27 WESTSIDE OJODEAGUA	100
PPW0002160	FS #11 RELOCATION	76,254
PPW0002190	FIRE STATIONS-N MESA & EXECUTI	289,489
PPW0003	CIVIC CENTER EXPANSION	2,543,078
PPW0008	1999 RESURFACING	31,015
PPW0009	INTERSECTIONS-CITYWIDE	\$ 671

City of El Paso, Texas  
Schedule of Expenditures  
For the Year Ended August 31, 2002

Project		
PPW0013	LOWER VALLEY SUB-STATION REMD.	\$ 9,698
PPW0014	NEW CELL DESIGN FOR CLINT	14,713
PPW0016130	MCCOMBS LANDFILL CELL	16,473
PPW0019	COTTON STREET BRIDGE RECONSTRU	322,332
PPW0021	UNION PLAZA TERM/DOWNTOWN PARK	25,495
PPW0022	GEORGE DRT.-ZARAGOZA TO VDESL	7,751
PPW0023	LEE BLVD. - MONTANA TO PRATT	133,161
PPW0025	ROAD PAVING - ASARCO-SEP	284,870
PPW0026	TRAFFIC SIGNALS/SCHOOL FLASHER	11,743
PPW0028001	CITY R.O.W.S PAVING - PHASE 1	2,459,400
PPW0028002	KIMBERLY HEIGHTS SPECIAL ASSES	127,572
PPW0028010	UNPAVED ROWS CONCRETE INTERSEC	224,909
PPW0029001	FRST DRAINAGE/FLOOD CNTL IMPRV	723,500
PPW0030001	FIRST BASIN IMPROVEMENT 2000CO	83,806
PPW0031001	RESURFACING FISCAL 2000 CO'S	143,227
PPW0032001	FIRST FACILITIES PROJECT FY 2	125,100
PPW0033001	FIRST TRAFFIC CONTROL PROJECT	16,230
PPW0034002	ELEVATOR REPLACEMENT	583,307
PPW0034003	WINDOW GASKETS/EXTERIOR REHAB/	233,631
PPW0034004	MECHANICAL RETROFIT	296,552
PPW0035003	GEORGE DIETER RECONSTRUCTION	207,420
PPW0035007	SAN ANTONIO PLAZA	7,890
PPW0035008	AIRWAY BLVD.	343,475
PPW0035009	EDGEMERE STREET	4,739
PPW0035010	CONCRETE PAVING OF INTERSECTIO	392,896
PPW0035011	CBD PHASE 3 DESIGN	22,933
PPW0035012	LEE TREVINO - I-10 TO ROJAS	183,471
PPW0037	TRANSPORTATION MGMT SYSTEM 7	22,666
PPW0041	STREET LIGHT CONVERSION	22,093
PPW0043	ARMIJO LIBRARY RENOVATION	10,884
PPW0045	KEYSTONE HERITAGE PARK	1,538,041
PPW0046001	MISSION HILLS	29,875
PPW0046002	NATIONS TOBIN	59,707
PPW0046003	HIDDEN VALLEY	21,958
PPW0046004	NORTHEAST REGIONAL PARK	386,984
PPW0046005	VISTA DEL VALLE & MULTIPURPOSE	45,523
PPW0046006	MARION MANOR	87,467
PPW0046007	TRAVIS WHITE	45,166
PPW0046008	CLEVELAND SQUARE	30,369
PPW0046009	WESTSIDE COMMUNITY PARKS (VALL	67,621
PPW0046010	NORMANDY	9,522
PPW0046011	COHEN STADIUM - REHAB	55,869
PPW0046012	COHEN STADIUM - CANOPY	1,196,191
PPW0046015	MARWOOD	79,446
PPW0046016	WESTSIDE REGIONAL PARK	2,186
PPW0046017	PONDER	51,028
PPW0046018	CRESTMONT	22,876
PPW0046019	PAUL HARVEY	36,346
PPW0046021	SUNRIDGE	540,668
PPW0046022	ZARAGOZA	\$ 3,027

City of El Paso, Texas  
Schedule of Expenditures  
For the Year Ended August 31, 2002

Project		
PPW0046023	BLACKIE CHESHER	\$ 145,965
PPW0046024	ARMIJO POOL	34,021
PPW0046026YR2	MEMORIAL PARK AND POOL	401
PPW0046027YR2	NEW REC. CENTER EASTWOOD PRK	114,575
PPW0046028YR2	NEW REC. CENTER-MARTY ROBBINS	146,096
PPW0046029YR2	HACIENDA HEIGHTS AND POOL	249
PPW0046030YR2	EDGEMERE MEDIAN	1,610
PPW0046031YR2	HOUSTON	5,061
PPW0046032YR2	ALETHEA	212
PPW0046033YR2	CENTRAL WAREHOUSE	5,300
PPW0046034YR2	NORTH HILLS	7,596
PPW0046035YR2	CAPISTRANO	6,493
PPW0046037YR2	DELTA	3,114
PPW0046038YR2	STUDENT MEMORIAL	6,570
PPW0046039YR2	RIVERSIDE	6,741
PPW0046040YR2	ALTA VISTA BALLFIELD LIGHTING	95,219
PPW0046041YR2	VETERANS PARK BALLFIELD LIGHTI	170,859
PPW0046042YR2	WESTGREEN PARK	16,104
PPW0047	TMC OPERATIONS CENTER	95,212
PPW0049	CLINT LANDFILL ET AL	507,828
PPW0050	ADA COMPLIANCE PHASE 1	210,959
PPW0050001	ADA COMPLIANCE PHASE I	2,425
PPW0051	ANIMAL SHELTER	7,687
PPW0052	FLASHER INSTALLATIONS	44,850
PPW0054	ZARAGOZA OVERPASS	191,251
PPW0056001	LIB PRJTS 00 ELEC-WESTSIDE LIB	266,044
PPW0056002	LIB PRJTS 00 ELEC-MAIN LIB REM	507,907
PPW0056003	LIB PRJTS 00 ELEC-BOOK/LIB MAT	472,313
PPW0056003YR2	BOOKS AND LIBRARY MATERIALS	449,410
PPW0056004	LIB PRJTS 00 ELEC-LIB AUTO SVC	515,029
PPW0057001	ZOO IMP 00 ELEC-NEW MAR MAM EX	1,125,362
PPW0057002	ZOO IMP 00 ELE-REL WASH PRK SS	145,123
PPW0057003	ZOO IMP 00 ELEC-NEW POOL DELTA	144,589
PPW0057006YR2	ADMINISTRATION BLDG. ADD/RENOV	1,588
PPW0058001	HIST MUS 00 ELEC-NEW HIST MUSE	156,978
PPW0060001	STREET RESURFACING-RESURF 2001	3,530,608
PPW0061	ENGINE NO. 1 PLAZA	303,909
PPW0062	2002 RESURFACING	1,555,146
PPW0100	SCHUSTER SLOPE STABILITY	63,164
PPW0201	MCCOMBS LANDFILL 2002	532,769
PPW0202	CLARK FACILITIES 2002	3,600,032
PPW0203	HEALTH FACILITIES 2002	1,502,268
PPW0204	UNION PACIFIC DEPOT 2002	11
PPW0014	CLINT CELL DESIGN	87,339
		<u>\$ 61,285,872</u>



# INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE USED TO ACCOUNT FOR THE FINANCING OF GOODS OR SERVICES PROVIDED BY ONE DEPARTMENT OF THE CITY TO OTHER CITY DEPARTMENTS AND OTHER GOVERNMENTAL UNITS, ON A COST REIMBURSEMENT BASIS.

**SUPPLY AND SUPPORT**—This fund accounts for the Equipment Maintenance Department which operates the City motor pool and maintains and repairs City owned vehicles, excluding vehicles utilized by Mass Transit. In addition, the City's copy center and postage department are also accounted for in this fund.

**SELF-INSURANCE**—This fund accounts for the financing of health benefits, workers' compensation benefits, and unemployment benefits for City employees.

CITY OF EL PASO, TEXAS  
 COMBINING BALANCE SHEET  
 INTERNAL SERVICE FUNDS  
 August 31, 2002

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
<b>ASSETS</b>			
Cash and Cash Equivalents	\$ 200		200
Receivables - Net of Allowances			
Trade	37,382	14,203	51,585
Due From Other Funds	107,586		107,586
Inventory	474,810		474,810
Fuel Inventory	18,095		18,095
Bldgs, Impr & Equip - Net of Depr	497,779		497,779
<b>TOTAL ASSETS</b>	<b>1,135,852</b>	<b>14,203</b>	<b>1,150,055</b>
<b>LIABILITIES</b>			
Accounts Payable	95,167	274,372	369,539
Current Portion - Long-Term Liability	191,899		191,899
Due to Other Funds	340,294	4,090,629	4,430,923
Long-Term Liability Payable	412,358		412,358
Compensated Absences	128,695	6,565	135,260
Accrued Claims, Self Insurance		18,020,523	18,020,523
<b>TOTAL LIABILITIES</b>	<b>1,281,402</b>	<b>22,405,997</b>	<b>23,687,399</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	1,108		1,108
Unrestricted	(146,658)	(22,391,794)	(22,538,452)
Total net assets	<b>(145,550)</b>	<b>(22,391,794)</b>	<b>(22,537,344)</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,135,852</b>	<b>14,203</b>	<b>1,150,055</b>

# CITY OF EL PASO, TEXAS

## COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS


### INTERNAL SERVICE FUNDS

For the year ended August 31, 2002

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
OPERATING REVENUES:			
Sales to Departments	\$ 9,544,733	170,840	9,715,573
Premium Contributions		37,423,484	37,423,484
TOTAL OPERATING REVENUES	9,544,733	37,594,324	47,139,057
OPERATING EXPENSES:			
Personnel Services	3,386,079	292,675	3,678,754
Contractual Services		14,074	14,074
Professional Services	285,568	1,247,019	1,532,587
Fuel and Lubricants	19,137		19,137
Materials and Supplies	5,330,463	7,883	5,338,346
Communications	10,217	898	11,115
Operating Leases	107,377	644	108,021
Travel and Entertainment	18,969	2,724	21,693
Services and Other Charges	393,927	5,047	398,974
Benefits Provided		37,082,023	37,082,023
Maintenance and Repairs	176		176
Other Operating Expenses	94,122	534	94,656
Depreciation	105,004		105,004
TOTAL OPERATING EXPENSES	9,775,739	38,653,521	48,429,260
OPERATING INCOME(LOSS)	(231,006)	(1,059,197)	(1,290,203)
NON-OPERATING REVENUES (EXPENSES):			
Interest Expense	(35,531)		(35,531)
Gain(Loss) on Sale of Equipment and Land	(24,466)		(24,466)
TOTAL NON-OPERATING REVENUES	(59,997)		(59,997)
Change in net assets	(291,003)	(1,059,197)	(1,350,200)
Total Net Assets-beginning	145,453	(21,332,597)	(21,187,144)
Total Net Assets-ending	\$ (145,550)	(22,391,794)	(22,537,344)

**CITY OF EL PASO, TEXAS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the year ended August 31, 2002

	SUPPLY AND SUPPORT	SELF INSURANCE	TOTALS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 9,541,010	37,660,949	47,201,959
Payments to suppliers	(6,423,539)	(34,929,373)	(41,352,912)
Payments to employees	(3,380,326)	(289,284)	(3,669,610)
Net cash provided by operating activities	(262,855)	2,442,292	2,179,437
 <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Transfers (to) from other funds	579,545	(2,442,292)	(1,862,747)
Net cash provided (used) by noncapital financing activities	579,545	(2,442,292)	(1,862,747)
 <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Proceeds from capital debt	90,000		90,000
Purchases of capital assets	(171,025)		(171,025)
Principal paid on capital debt	(175,468)		(175,468)
Interest paid on capital debt	(35,531)		(35,531)
Other receipts (payments)	(24,466)		(24,466)
Net cash (used) by capital and related financing activities	(316,490)		(316,490)
Net increase (decrease) in cash and cash equivalents	200		200
Balances - beginning of the year			
Balances - end of the year	\$ 200	-	200
 <b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	\$ (231,006)	(1,059,197)	(1,290,203)
<b>Adjustments to reconcile operating income to net cash provided (used) by operating activities:</b>			
Depreciation expense	105,004		105,004
<b>Change in assets and liabilities:</b>			
Receivables, net	(3,723)	66,625	62,902
Inventories	(107,255)		(107,255)
Accounts and other payables	(31,628)	117,856	86,228
Accrued expenses	5,753	3,317,008	3,322,761
Net cash provided by operating activities	\$ (262,855)	2,442,292	2,179,437
 <b>Schedule of Non-Cash Investing, Capital and Financing Activities</b>			
Increase in fair value of investments	\$ -		



# FIDUCIARY FUNDS

FIDUCIARY FUNDS ARE USED TO ACCOUNT FOR ASSETS HELD BY A GOVERNMENTAL UNIT IN A TRUSTEE CAPACITY OR AS AN AGENT FOR INDIVIDUALS, PRIVATE ORGANIZATIONS, OR OTHER GOVERNMENTAL UNITS.

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**AGENCY FUND**—This fund is used to account for payroll related liabilities and the City Tax Department, which collects property taxes for other taxing entities.

# CITY OF EL PASO, TEXAS

## Schedule of Changes in Assets and Liabilities

### AGENCY FUNDS

August 31, 2002

	Balance 8/31/01	Debits	Credits	Balance 8/31/02
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 1,433,110	519,532,262	519,515,213	1,450,159
Property Taxes	41,903,732	521,110,898	517,938,222	45,076,408
Due from Other Funds	3,292,096	1,520,000		4,812,096
Total assets	46,628,938	519,532,262	1,037,453,435	51,338,663
<b>LIABILITIES</b>				
Accounts Payables	32,432	32,432	245,606	245,606
Prepaid Property Taxes	672,891	1,454,433	2,311,379	1,529,837
Property Taxes Subject to Refund	3,320,046	5,354,914	5,975,462	3,940,594
Uncollected Taxes	42,603,569	519,477,041	522,496,098	45,622,626
Total Net Assets	\$ 46,628,938	526,318,820	531,028,545	51,338,663

# COMPONENT UNITS- OTHER

COMPONENT UNITS ARE LEGALLY SEPARATE ORGANIZATIONS THAT A PRIMARY GOVERNMENT MUST INCLUDE AS PART OF THE REPORTING ENTITY IN ORDER TO COMPLY WITH GENERALLY ACCEPTED ACCOUNTING PRINCIPLES. THE CITY REPORTS ON FOUR NOT-FOR-PROFIT CORPORATIONS.

**EL PASO HEALTH FACILITIES DEVELOPMENT CORPORATION**—Incorporated September 2, 1981 for the purpose to acquire, construct, provide, improve, finance, and refinance health facilities to assist the maintenance of public health and welfare.

**EL PASO PROPERTY FINANCE AUTHORITY**—Incorporated March 10, 1987 for the purpose of establishing a permanent public improvements program. This corporation has no assets and had no financial transactions during fiscal year 2002.

**EL PASO HOUSING FINANCE CORPORATION**—Incorporated September 10, 1979 for the purpose to finance the costs of residential ownership and development that provides decent, safe, and sanitary housing to persons of low and moderate income.

**CITY OF EL PASO INDUSTRIAL DEVELOPMENT CORPORATION**—Incorporated October 18, 1979 for the purpose of promoting and developing commercial, industrial, manufacturing, and medical research enterprises to promote and encourage employment, public health and welfare.

CITY OF EL PASO, TEXAS

COMBINING BALANCE SHEET

COMPONENT UNITS-OTHER

August 31, 2002

	<u>HEALTH FACILITIES DEVELOPMENT</u>	<u>HOUSING FINANCE CORP.</u>	<u>INDUSTRIAL DEVELOPMENT CORP.</u>	<u>TOTAL</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 245,934	895,854	5,074	1,146,862
Total assets	<u>245,934</u>	<u>895,854</u>	<u>5,074</u>	<u>1,146,862</u>
<b>NET ASSETS</b>				
Unrestricted	245,934	895,854	5,074	1,146,862
Total Net Assets	<u>\$ 245,934</u>	<u>895,854</u>	<u>5,074</u>	<u>1,146,862</u>



**CITY OF EL PASO, TEXAS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**COMPONENT UNITS-OTHER**  
For the year ended August 31, 2002

	<u>HEALTH FACILITIES DEVELOPMENT</u>	<u>HOUSING FINANCE CORP.</u>	<u>INDUSTRIAL DEVELOPMENT CORP.</u>	<u>TOTAL</u>
Revenues				
Bond Redemption Proceeds, Interest, Other	\$ 15,941	146,352	26	162,319
Total Revenues	<u>15,941</u>	<u>146,352</u>	<u>26</u>	<u>162,319</u>
Expenditures				
Community Service Projects	1,000	526,422		527,422
Total Expenditures	<u>1,000</u>	<u>526,422</u>		<u>527,422</u>
Excess (deficiency) of revenues over expenditures	<u>14,941</u>	<u>(380,070)</u>	<u>26</u>	<u>(365,103)</u>
Net change in fund balances	14,941	(380,070)	26	(365,103)
Fund balances - beginning	230,993	1,275,924	5,048	1,511,965
Fund balances - ending	<u>\$ 245,934</u>	<u>895,854</u>	<u>5,074</u>	<u>1,146,862</u>

A decorative L-shaped bar composed of two thick, dark gray bars. One bar is vertical on the left side, and the other is horizontal, extending from the vertical bar towards the right. The text is centered in the white space above the horizontal bar.

CAPITAL ASSETS USED IN THE  
OPERATION OF GOVERNMENTAL  
FUNDS

CITY OF EL PASO, TEXAS  
 CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
 SCHEDULE BY SOURCE<sup>1</sup>  
 August 31, 2002

Governmental funds capital assets:	
Land	\$ 132,252,126
Land improvements	19,462,513
Buildings	168,984,827
Machinery and equipment	80,735,966
Infrastructure	587,253,594
Construction in progress	563,972
Total governmental funds capital assets	<u>989,252,998</u>
Investments in governmental funds capital assets by source:	
General fund	293,609,960
Special revenue fund	31,501,871
Capital projects fund	664,141,167
Total governmental funds capital assets	<u>\$ 989,252,998</u>

<sup>1</sup>This schedule presents only the capital asset balances related to governmental funds. Generally, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

**CITY OF EL PASO, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE BY FUNCTION AND ACTIVITY<sup>1</sup>**  
August 31, 2002

Function and Activity	Land	Land Improvements	Buildings	Machinery and Equipment	Infrastructure	Construction in Progress	Total
<b>General Government:</b>							
OMB	\$ -			352,036			352,036
Comptroller				9,261			9,261
Purchasing				72,207			72,207
Planning				10,610			10,610
Personnel				41,808			41,808
OMB-Communications				41,556	1,964,625		2,006,181
Information Services				1,509,837			1,509,837
Total general government	<u>132,252,126</u>	<u>365,700</u>	<u>19,564,812</u>	<u>2,247,275</u>	<u>1,964,625</u>		<u>156,394,538</u>
<b>Public Safety:</b>							
Police		453,625	10,457,600	18,998,010			29,909,235
Fire		1,055,130	10,955,169	29,185,940			41,196,239
Municipal Court				43,790			43,790
Total public safety		<u>1,508,755</u>	<u>21,412,769</u>	<u>48,227,740</u>			<u>71,149,264</u>
<b>Public Works:</b>							
Administration		258,525	350,400	406,721	65,130,553		66,146,199
Street Department		53,200	478,500	19,196,510	520,158,416		539,886,626
Engineering				1,482,628			1,482,628
Building Services				1,105,238			1,105,238
Total public works		<u>311,725</u>	<u>828,900</u>	<u>22,191,097</u>	<u>585,288,969</u>		<u>608,620,691</u>
Health Department		599,710	3,509,000	2,526,295			6,635,005
Parks Department		15,182,823	26,370,600	4,960,371			46,513,794
Library		451,525	5,791,500	(350,689)			5,892,336
<b>Culture and Recreation:</b>							
Art Museum		132,800	7,340,000	177,780			7,650,580
History Museum		35,875	293,000				328,875
Civic Center		253,000	72,524,046	271,076			73,048,122
Zoo		507,000	10,259,500	469,058			11,235,558
Total culture and recreation		<u>928,675</u>	<u>90,416,546</u>	<u>917,914</u>			<u>92,263,135</u>
<b>Community and economic development</b>							
Community & Human Development		113,600	1,090,700	15,963		563,972	1,784,235
Economic Development							
Total community and economic developmen		<u>113,600</u>	<u>1,090,700</u>	<u>15,963</u>		<u>563,972</u>	<u>1,784,235</u>
<b>Total governmental funds capital assets</b>	<u>\$ 132,252,126</u>	<u>19,462,513</u>	<u>168,984,827</u>	<u>80,735,966</u>	<u>587,253,594</u>	<u>563,972</u>	<u>989,252,998</u>

<sup>1</sup>This schedule presents only the capital asset balances related to governmental funds. Generally, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

**CITY OF EL PASO, TEXAS**  
**CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS**  
**SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY<sup>1</sup>**  
For the fiscal year ended August 31, 2002

<u>Function and Activity</u>	<u>Governmental Funds Capital Assets September 1, 2001</u>	<u>Additions, net of Transfers</u>	<u>Deductions</u>	<u>Governmental Funds Capital Assets August 31, 2002</u>
<b>General Government:</b>				
OMB	\$ 37,880	314,156		352,036
Comptroller		9,261		9,261
Purchasing	81,308			81,308
Planning	11,000			11,000
Personnel		41,808		41,808
OMB-Communications	2,006,181			2,006,181
Information Services	30,372	1,479,465		1,509,837
Total general government	<u>147,039,623</u>	<u>9,354,915</u>		<u>156,394,538</u>
<b>Public Safety:</b>				
Police	29,095,486	3,441,236	2,627,487	29,909,235
Fire	40,564,859	726,658	95,278	41,196,239
Municipal Court		43,790		43,790
Total public safety	<u>69,660,345</u>	<u>4,211,684</u>	<u>2,722,765</u>	<u>71,149,264</u>
<b>Public Works:</b>				
Administration	66,139,465	6,734		66,146,199
Street Department	500,808,736	40,104,778	1,026,888	539,886,626
Engineering	516,937	965,691		1,482,628
Building Services	892,713	254,935	42,410	1,105,238
Total public works	<u>568,357,851</u>	<u>41,332,138</u>	<u>1,069,298</u>	<u>608,620,691</u>
Health Department	6,542,838	208,057	115,890	6,635,005
Parks Department	46,555,776	(41,982)		46,513,794
Library	6,541,272	(648,936)		5,892,336
<b>Culture and Recreation:</b>				
Art Museum	7,655,177	(4,597)		7,650,580
History Museum	328,875			328,875
Civic Center	73,115,195	(52,073)	15,000	73,048,122
Zoo	11,240,508	(4,950)		11,235,558
Total culture and recreation	<u>92,339,755</u>	<u>(61,620)</u>	<u>15,000</u>	<u>92,263,135</u>
<b>Community and economic development:</b>				
Community & Human Development	1,220,263	563,972		1,784,235
Economic Development	9,975		9,975	
Total community and economic development	<u>1,230,238</u>	<u>563,972</u>	<u>9,975</u>	<u>1,784,235</u>
<b>Total governmental funds capital assets</b>	<u>\$ 938,267,698</u>	<u>54,918,228</u>	<u>3,932,928</u>	<u>989,252,998</u>

<sup>1</sup>This schedule presents only the capital asset balances related to governmental functions. Generally, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

# STATISTICAL SECTION (UNAUDITED)



**CITY OF EL PASO, TEXAS**  
**Government-wide Expenses by Function/Business-type Activity**  
**Last Ten Fiscal Years**

Fiscal Year	General Government	Public Safety	Public Works	Public Health	Parks	Library	Culture & Recreation	Community and Economic Development	Interest on Long-term Debt	Loss on Disposal of Capital Assets	El Paso International Airport	Mass Transit	International Bridges	Solid Waste Management	Total
<b>1993-2001 are not available</b>															
2002	\$ 25,640,201	168,101,107	64,029,296	18,323,647	15,061,696	6,513,052	10,532,736	19,082,055	21,146,790	1,356,957	27,700,793	40,295,111	2,814,122	21,834,341	442,431,904

**CITY OF EL PASO, TEXAS**  
**Government-wide Revenues by Source**  
**Last Ten Fiscal Years**

Fiscal Year	PROGRAM REVENUES			GENERAL REVENUES		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Taxes	Investment Earnings	Total
<b>1993-2001 are not available</b>						
2002	\$ 110,774,336	50,281,406	26,383,333	231,823,683	7,890,064	427,152,822

***CITY OF EL PASO, TEXAS***  
**General Government Expenditures by Function**  
**Last Ten Fiscal Years**

Fiscal Year	General Government	Public Safety	Public Works	Public Health	Parks & Recreation	Intragovernmental Services	Library	Non Departmental	Cultural Enhancements	Total
1993	15,908,829	87,416,880	21,098,773	6,880,669	7,763,690	368,875	4,078,359	2,268,725	2,570,182	148,354,982
1994	18,037,382	93,863,725	38,616,624	7,664,172	8,848,070	514,378	4,146,336	2,914,344	7,100,698	181,705,729
1995	18,038,783	99,602,091	40,273,028	7,711,543	9,299,538	534,683	4,198,705	4,637,046	8,122,715	192,418,132
1996	17,939,697	106,400,785	39,086,341	7,609,531	9,401,545	519,067	4,812,272	6,378,122	7,891,870	200,039,230
1997	17,880,970	110,570,867	40,708,429	6,525,157	9,639,493	529,980	4,810,481	4,012,286	8,148,839	202,826,502
1998	16,874,377	112,383,390	41,197,464	6,785,713	8,125,939	558,778	4,905,105	2,043,980	7,992,310	200,867,056
1999	18,316,904	115,277,038	39,564,432	7,029,158	8,477,619	832,234	4,634,853	668,729	6,880,438	201,681,405
2000	21,906,552	126,003,361	43,993,743	6,825,318	8,898,884	977,536	4,122,152	1,141,833	8,604,342	222,473,721
2001	24,286,081	132,935,317	46,500,209	7,880,775	10,230,514	1,277,299	4,286,382	869,403	8,875,517	237,141,497
2002	22,521,417	139,632,750	34,275,757 *	8,869,117	10,547,842	922,481	4,885,207	311,677	4,258,632	226,224,880

*This table includes only General Fund Expenditures.*

*\* Expenditures of Solid Waste Management moved to Enterprise Fund at the start of FY 2002.*



***CITY OF EL PASO, TEXAS***  
**General Government Revenues by Source**  
**Last Ten Fiscal Years**

Fiscal Year	Taxes	Intergovernmental Revenues	Licenses	Rents, Interest, Other	Franchise Fees	Charges for Services	Interfund Services	Sanitation	Municipal Court	Culture & Recreation	Total
1993	94,791,114	3,665,292	1,161,163	3,210,517	16,319,439	14,771,328	N/A	18,110,352	6,273,589	2,241,158	160,543,952
1994	104,200,729	3,840,260	1,240,939	3,280,823	12,103,194	16,454,504	N/A	21,689,630	6,774,768	2,472,405	172,057,252
1995	106,319,635	4,464,203	1,304,702	4,386,040	12,687,074	18,616,483	N/A	23,242,289	8,425,078	2,614,734	182,060,238
1996	115,160,597	4,404,698	1,361,466	6,598,836	13,480,331	20,371,155	N/A	22,979,534	8,898,481	2,844,340	196,099,438
1997	116,737,749	3,153,197	1,311,581	2,935,909	14,455,598	20,931,287	N/A	21,735,943	8,098,844	2,350,325	191,710,433
1998	122,088,685	3,932,305	1,441,590	3,225,073	19,152,950	21,159,594	N/A	22,734,677	10,108,123	1,527,076	205,370,073
1999	123,627,193	4,621,194	6,330,954	4,478,157	20,891,967	14,438,618	N/A	22,766,611	10,779,782	162,069	208,096,545
2000	130,173,166	3,588,929	6,539,425	5,732,506	24,426,447	9,141,033	6,675,881	23,070,373	10,827,468	421,030	220,596,258
2001	132,395,042	3,516,575	6,569,771	5,495,916	27,390,872	9,724,074	6,809,441	23,912,644	13,956,476	493,064	230,263,875
2002	145,508,696	3,481,525	6,892,963	2,381,772	28,209,095	9,890,528	N/A	*	14,796,450	N/A	211,161,029

*This table includes only General Fund Revenues.*

*\* Solid Waste Management moved to Enterprise Funds at the start of FY 2002.*

***CITY OF EL PASO, TEXAS***  
**General Government Tax Revenues by Source**  
**Last Ten Fiscal Years**

Fiscal Year	Property Tax	Sales Tax	Hotel/Motel Tax	Other Taxes
1993	59,369,653	41,064,359	3,262,428	931,659
1994	63,136,370	38,336,480	3,585,966	928,632
1995	63,590,765	38,442,057	3,355,667	931,145
1996	72,557,399	38,155,990	3,527,578	919,630
1997	73,804,425	39,105,623	3,099,572	728,129
1998	76,315,617	40,977,964	3,913,061	882,043
1999	77,254,646	43,316,689	2,160,431	895,427
2000	80,831,014	45,686,883	2,728,580	926,689
2001	82,102,813	50,292,229	2,274,862	966,898
2002	97,420,003	48,088,693	4,061,004	987,932

*This table includes only General Fund revenues.*

*\* Hotel/Motel Tax revenues were previously reported in general government for the Convention and Visitor's Bureau. This activity is now accounted for as a Special Revenue Fund activity.*

# CITY OF EL PASO, TEXAS

## Tax Collections

FISCAL YEAR	TAXABLE ASSESSED VALUATION	PERCENT CHANGE	PROPERTY TAX RATE		PROPERTY TAX LEVY	COLLECTIONS		SALES TAX COLLECTED	PERCENT CHANGE	SALES TAX EQUIVALENT PROPERTY TAX RATE
			GEN FUND	DEBT SVC		PERCENT CURRENT	PERCENT TOTAL			
1993	12,281,747,360	6.49	0.466114	0.141354	74,607,686	96.16	99.51	35,421,461	7.54	0.288407
1994	12,445,140,845	1.33	0.480097	0.141354	77,340,451	97.33	101.35	41,064,359	15.93	0.329963
1995	12,724,079,632	2.24	0.480097	0.163699	81,917,117	97.81	100.57	38,442,057	(6.39)	0.302121
1996	14,195,643,300 *	11.57	0.480947	0.172282	92,730,060	97.69	100.23	38,155,990	(0.74)	0.268787
1997	14,828,835,363	4.46	0.474313	0.161613	94,300,422	97.91	100.93	39,105,623	2.49	0.263713
1998	15,240,723,486	2.78	0.484313	0.151613	96,919,724	98.06	100.56	40,977,964	4.79	0.268872
1999	15,510,419,700	1.77	0.487100	0.173134	102,405,065	98.32	100.44	43,316,689	5.71	0.279811
2000	15,856,955,902	2.23	0.487100	0.173134	104,693,014	97.95	100.33	45,686,883	5.47	0.288119
2001	16,342,432,063	3.06	0.487100	0.173113	107,894,861	97.48	99.77	47,050,469	5.71	0.287904
2002	17,205,865,441	5.28	0.542100	0.177733	123,853,497	97.50	99.85	48,088,693	2.21	0.279490

\* Reappraisal

Source: Comptroller & City Tax Office, City of El Paso

***CITY OF EL PASO, TEXAS***  
**Assessed and Estimated Actual Value of Property**  
**Last Ten Fiscal Years**

Fiscal Year	Real Property		Personal Property		Exemptions		Total		Ratio of Total Assessed Value To Total Estimated Actual Value
	Total Assessed Value	Estimated Actual Value	Total Assessed Value	Estimated Actual Value	Real Property	Personal Property	Assessed Value	Estimated Actual Value	
1993	10,340,890,873	11,351,485,037	1,940,856,487	2,576,717,462	1,010,594,164	635,860,975	12,281,747,360	13,928,202,499	88.18
1994	10,425,251,736	11,491,611,437	2,019,889,109	2,714,461,052	1,066,359,701	694,571,943	12,445,140,845	14,206,072,489	87.60
1995	10,638,305,036	11,790,869,073	2,085,774,596	2,818,654,756	1,152,564,037	732,880,160	12,724,079,632	14,609,523,829	87.09
1996	11,903,494,793	13,782,354,301	2,292,148,507	3,102,785,195	1,878,859,508	810,636,688	14,195,643,300	16,885,139,496	84.07
1997	12,293,694,888	14,325,215,353	2,535,140,475	3,460,929,118	2,031,520,465	925,788,643	14,828,835,363	17,786,144,471	83.37
1998	12,619,969,776	14,686,485,694	2,620,753,710	3,560,011,565	2,066,515,918	939,257,855	15,240,723,486	18,246,497,259	83.53
1999	12,851,296,650	14,952,125,969	2,659,123,050	3,717,251,077	2,100,829,319	1,058,128,027	15,510,419,700	18,669,377,046	83.08
2000	13,120,491,276	15,379,582,838	2,736,464,626	3,891,353,533	2,265,730,772	1,148,248,697	15,856,955,902	19,270,936,371	82.28
2001	13,512,729,020	15,892,451,742	2,829,703,042	4,040,500,956	2,379,722,722	1,210,797,914	16,342,432,063	19,932,952,698	81.99
2002	14,280,868,316	16,580,600,230	2,924,997,125	4,385,506,163	2,288,344,132	1,418,490,011	17,205,865,441	20,966,106,393	82.07

# CITY OF EL PASO, TEXAS

## Property Tax Rates Direct and Overlapping Governments Last Ten Fiscal Years

FISCAL YEAR	CITY OF EL PASO			COUNTY OF EL PASO			THOMASON HOSPITAL			EL PASO COMMUNITY COLLEGE			SUB TOTAL (NOTE)
	OPERATING TAX RATE	DEBT SERVICE TAX RATE	TOTAL TAX RATE	OPERATING TAX RATE	DEBT SERVICE TAX RATE	TOTAL TAX RATE	OPERATING TAX RATE	DEBT SERVICE TAX RATE	TOTAL TAX RATE	OPERATING TAX RATE	DEBT SERVICE TAX RATE	TOTAL TAX RATE	
1993	0.466114	0.141354	0.607468	0.193027	0.067355	0.260382	0.150043	0.055278	0.205321	0.087740	0.011870	0.099610	1.172781
1994	0.480097	0.141354	0.621451	0.197275	0.096021	0.293296	0.150043	0.055278	0.205321	0.087391	0.011937	0.099328	1.219396
1995	0.480097	0.163699	0.643796	0.212150	0.093250	0.305400	0.161611	0.055633	0.217244	0.100566		0.100566	1.267006
1996	0.480947	0.172282	0.653229	0.190764	0.089582	0.280346	0.161555	0.032192	0.193747	0.100280		0.100280	1.227602
1997	0.474313	0.161613	0.635926	0.220215	0.085185	0.305400	0.170147	0.023600	0.193747	0.105070		0.105070	1.240143
1998	0.484313	0.151613	0.635926	0.230603	0.084397	0.315000	0.170117	0.021187	0.191304	0.103640		0.103640	1.245870
1999	0.487100	0.173134	0.660234	0.260211	0.101229	0.361434	0.167721	0.017349	0.185070	0.115751		0.110751	1.317489
2000	0.487100	0.173134	0.661234	0.265855	0.095579	0.361434	0.168814	0.016256	0.185070	0.110751		0.110751	1.317489
2001	0.487100	0.173113	0.660213	0.268593	0.092841	0.361434	0.168944	0.016524	0.185468	0.127499		0.127499	1.334614
2002	0.542100	0.177733	0.719633	0.278269	0.083165	0.361434	0.170104	0.015364	0.185468	0.127499		0.127499	1.394234

FISCAL YEAR	CANUTILLO ISD			EL PASO ISD			SOCORRO ISD			YSLETA ISD		
	OPERATING TAX RATE	DEBT SERVICE TAX RATE	TOTAL TAX RATE	OPERATING TAX RATE	DEBT SERVICE TAX RATE	TOTAL TAX RATE	OPERATING TAX RATE	DEBT SERVICE TAX RATE	TOTAL TAX RATE	OPERATING TAX RATE	DEBT SERVICE TAX RATE	TOTAL TAX RATE
1993	0.080000	0.414000	0.494000	0.141697	0.222816	0.364513	0.063988	0.486012	0.550000	0.104273	0.358208	0.462481
1994	1.046500	0.423500	1.470000	1.063982	0.236531	1.300513	0.975877	0.504123	1.480000	1.261184	0.178816	1.440000
1995	1.082782	0.428248	1.511030	1.227018	0.312691	1.539709	0.896521	0.583479	1.480000	1.404420	0.245580	1.650000
1996	0.930000	0.643993	1.573993	1.233375	0.291311	1.524686	0.889880	0.580120	1.470000	1.403126	0.202853	1.605979
1997	1.018843	0.651157	1.670000	1.267139	0.247848	1.514987	0.922849	0.547151	1.470000	1.452215	0.197312	1.649527
1998	0.994572	0.675428	1.670000	1.273569	0.241663	1.515232	0.751130	0.628870	1.380000	1.376295	0.203956	1.580251
1999	1.045348	0.624652	1.670000	1.387770	0.266110	1.653880	0.893415	0.656585	1.550000	1.411441	0.218559	1.630000
2000	1.316615	0.219981	1.536596	1.449155	0.110995	1.560150	1.263882	0.208952	1.472834	1.500000	0.051484	1.551484
2001	1.479355	0.221361	1.700716	1.450479	0.101100	1.551579	1.342712	0.187874	1.530586	1.500000	0.049581	1.549581
2002	1.406268	0.200602	1.606870	1.480479	0.091100	1.571579	1.324893	0.233876	1.558769	1.500000	0.049581	1.549581

Note : The appropriate Independent School District rate must be added to the subtotal for the total tax rate.

# CITY OF EL PASO, TEXAS

## Principal Taxpayers For 2002 Tax Year

<u>NAME</u>	<u>RANK</u>	<u>TAXABLE VALUE</u>	<u>PERCENT OF TOTAL TAXABLE VALUE *</u>
El Paso Electric Company	1	\$ 182,324,239	1.06
Southwestern Bell Telephone	2	163,626,828	0.95
Chevron U.S.A. Inc.	3	106,817,743	0.62
Simon Property Group	4	84,380,660	0.49
Phelps Dodge Refining Corp.	5	69,785,761	0.41
Refinery Holding Co. LP	6	63,094,665	0.37
Tenet Hospitals Limited	7	59,752,160	0.35
Hoover Co.	8	57,572,129	0.33
River Oaks Properties, LTD	9	52,123,316	0.30
Texas Cable Partners LP	10	<u>43,123,211</u>	<u>0.25</u>
TOTAL :		<u>\$ 882,600,712</u>	<u>5.13</u>

Total Taxable Value: \$ 17,205,865,441

\* Real and personal property

SOURCE: ANNUAL CITY REPORTS OF PROPERTY VALUE  
PREPARED BY: EL PASO COUNTY CENTRAL APPRAISAL DISTRICT

## ***CITY OF EL PASO , TEXAS***

### **Hotel / Motel Tax Collections**

FISCAL YEAR	TOTAL COLLECTIONS	PERCENT CHANGE	DEBT SERV. ALLOCATION	TOURIST & CONV. ACTIVITIES
1993	\$ 3,262,428	2.96	1,477,796	1,784,632
1994	3,585,966	9.92	1,455,828	2,130,138 **
1995	3,355,667	(6.42)	N/A	3,355,667
1996	3,527,578	5.12	N/A	3,527,578
1997	3,099,572	(12.13)	N/A	3,099,572
1998	3,913,061	26.25	N/A	3,913,061
1999	2,160,431	(44.79)	N/A	2,160,431
2000	2,728,580	26.30	N/A	2,728,580
2001	2,274,862	(16.63)	N/A	2,274,862
2002	\$ 4,061,004	78.52	N/A	4,061,004

*Source: Department of the Comptroller, City of El Paso, TX.*

*Notes: City Hotel/Motel tax is 5.5 percent of gross room sales.*

*Prior to April, 1994:*

*2.5 percent was allocated for debt service of Civic Center.*

*3.0 percent was allocated for tourism & convention activities.*

*Effective April, 1994:*

*The entire tax is utilized for tourism and convention activities.*

*Effective September 2001 revenues for the Civic Center were recorded in the Special Revenue Fund.*

*\*\* First year for modified accrual basis of accounting.*

# *CITY OF EL PASO, TEXAS*

## Computation of Legal Debt Margin

August 31, 2002

Assessed value of taxable property		\$ 17,205,865,441
Add back: Exempt property		<u>41,111,476</u>
Total assessed value		<u><u>17,246,976,917</u></u>
Debt limitation (10 percent of assessed value)		1,724,697,692
Total bonded debt	407,925,743	
Less: Special revenue bonds	(39,555,000)	
Amount available for repayment of bonded debt	<u>(13,198,853)</u>	
Debt subject to debt limitation		<u>355,171,890</u>
Legal debt margin		<u><u>\$ 1,369,525,802</u></u>



***CITY OF EL PASO, TEXAS***  
**Ratio of Net General Obligation Bonded Debt**  
**To Assessed Value and Net General Obligation Bonded Debt Per Capita**  
**Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Population</u>	<u>Taxable Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Less Debt Service Fund</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt per Capita</u>
1993	540,203	12,281,747,360	177,755,000	12,111,139	165,643,861	1.349%	307
1994	554,350	12,445,140,845	223,884,311	13,579,988	210,304,323	1.690%	379
1995	570,200	12,724,079,632	220,195,000	12,431,416	207,763,584	1.633%	364
1996	583,421	14,195,643,300	250,595,000	13,623,309	236,971,691	1.669%	406
1997	596,800	14,828,835,363	271,630,028	13,885,734	257,744,294	1.738%	432
1998	606,526	15,240,723,486	301,846,562	14,022,285	287,824,277	1.889%	475
1999	617,215	15,510,419,700	318,741,398	11,062,678	307,678,720	1.984%	498
2000	627,556	15,856,955,902	343,910,653	13,913,310	329,997,343	2.081%	526
2001	563,662	16,342,432,063	357,390,275	18,092,716	339,297,559	2.076%	602
2002	594,054	17,205,865,441	373,975,000	11,601,479	362,373,521	2.106%	610

***CITY OF EL PASO, TEXAS***  
**Ratio of Annual Debt Service Expenditures  
For General Obligation Bonded Debt (1)  
to Total General Governmental Expenditures**  
**Last Ten Fiscal Years**

Fiscal Year	Principal (1)	Interest (2)	Total Debt Service	Total General Governmental Expenditures (3)	Ratio of Debt Service to General Governmental Expenditures (4)
1993	13,747,460	9,062,004	22,809,464	211,968,070	10.76%
1994	11,538,469	10,985,678	22,524,147	228,724,580	9.85%
1995	13,653,719	14,286,897	27,940,616	248,976,012	11.22%
1996	14,880,000	13,596,159	28,476,159	255,731,329	11.14%
1997	16,800,168	14,861,828	31,661,996	272,366,798	11.62%
1998	18,425,860	16,205,596	34,631,456	283,324,439	12.22%
1999	22,125,000	16,909,261	39,034,261	285,923,960	13.65%
2000	19,373,689	16,242,071	35,615,760	308,838,591	11.53%
2001	15,118,378	19,130,106	34,248,484	328,194,716	10.44%
2002	21,517,422	17,818,210	39,335,632	318,208,316	12.36%

*(1) General obligation bonds reported in the internal service funds with government commitments have been excluded.*

*(2) Excludes bond issuance and other costs.*

*(3) Includes general, special revenue, and debt service funds.*

*(4) Does not include the cost associated with the 2002 general obligation bond refunding.*

***CITY OF EL PASO, TEXAS***  
**Estimated Direct and Overlapping Debt**

<u>TAXING ENTITY</u>	<u>DEBT OUTSTANDING</u>	<u>AS OF</u>	<u>PERCENT OVERLAPPING</u>	<u>DEBT OVERLAPPING</u>
<b><u>OVERLAPPING DEBT</u></b>				
Canutillo ISD	\$ 41,314,356	Aug. 31, 2002	86.71	\$ 35,823,678
El Paso County	102,908,284 *	Aug. 31, 2002	89.69	92,298,440
EP Co Hosp Dist	16,887,573 *	Aug. 31, 2002	89.69	15,146,464
EP Comm College	58,255,000 *	Aug. 31, 2002	89.69	52,248,910
El Paso ISD	188,294,397 *	Aug. 31, 2002	100.00	188,294,397
Socorro ISD	189,343,511	Aug. 31, 2002	73.47	139,110,678
Ysleta ISD	97,129,900	Aug. 31, 2002	99.99	97,120,187
<u>Total net overlapping debt</u>				<b>\$ 620,042,754</b>
<b><u>DIRECT DEBT</u></b>				
City of El Paso	\$ 400,327,826 *	Aug. 31, 2002	100.00	400,327,826
<u>Total direct and overlapping debt</u>				<b>\$ 1,020,370,580</b>
<i>Ratio of total direct and overlapping debt of assessed valuation</i>				<i>5.93%</i>
<i>Per capita overlapping debt</i>				<i>\$1,747</i>

\* Gross Debt

Source: Texas Bond Review Board

***CITY OF EL PASO, TEXAS***  
**Revenue Bond Coverage**  
**Zaragoza International Toll Bridge**  
**Last Ten Fiscal Years**

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Coverage (4)
				Principal	Interest	Total	
1993	4,403,811	966,106	3,437,705	115,000	280,400	395,400	8.69
1994	8,777,621	1,297,296	7,480,325	220,000	286,673	506,673	14.76
1995	9,714,512	1,290,281	8,424,231	230,000	280,490	510,490	16.50
1996	10,298,396	1,328,051	8,970,345	240,000	267,160	507,160	17.69
1997	11,069,376	1,512,693	9,556,683	250,000	247,730	497,730	19.20
1998	11,538,831	1,524,231	10,014,600	260,000	233,460	493,460	20.29
1999	11,471,830	1,512,706	9,959,124	210,000	153,405	363,405	27.41
2000	12,377,354	1,944,382	10,432,972	225,000	139,370	364,370	28.63
2001	12,152,304	1,949,537	10,202,767	240,000	127,095	367,095	27.79
2002	10,521,134	2,086,471	8,434,663	245,000	116,909	361,909	23.31

(1) Total revenues.

(2) Total operating expenses exclusive of depreciation.

(3) Includes principal and interest of revenue bonds only.

(4) Net revenue available for debt service / debt service requirements.

# ***CITY OF EL PASO, TEXAS***

## **Revenue Bond Coverage El Paso International Airport Last Ten Fiscal Years**

Fiscal Year	Gross Revenues (1)	Operating Expenses (2)	Net Revenue Available for Debt Service	Debt Service Requirements (3)			Coverage (4)
				Principal	Interest	Total	
1993	13,485,883	10,363,803	3,122,080	NA	NA	NA	NA
1994	14,048,302	10,869,712	3,178,590	NA	NA	NA	NA
1995	14,935,426	11,864,376	3,071,050	NA	NA	NA	NA
1996	16,693,738	13,013,228	3,680,510	NA	NA	NA	NA
1997 *	18,970,917	13,465,698	5,505,219		1,985,307	1,985,307	2.77
1998	19,256,254	13,788,266	5,467,988	1,145,000	2,516,586	3,661,586	1.49
1999	23,101,556	14,073,491	9,028,065	1,145,000	2,459,336	3,604,336	2.50
2000	22,931,924	14,957,952	7,973,972	1,390,000	2,402,086	3,792,086	2.10
2001	24,735,649	17,251,923	7,483,726	2,835,000	2,332,586	5,167,586	1.45
2002	25,611,418	19,202,056	6,409,362	3,195,000	2,190,836	5,385,836	1.19

\* Issue of \$46,820,000 revenue bonds

(1) Total revenues.

(2) Total operating expenses exclusive of depreciation.

(3) Includes principal and interest of revenue bonds only.

(4) Net revenue available for debt service / debt service requirements.

## ***CITY OF EL PASO, TEXAS***

### **Debt Ratio**

FISCAL YEAR	TAXABLE ASSESSED VALUE	OUTSTANDING DEBT	DEBT / VALUE RATIO	POPULATION	DEBT PER CAPITA
1993	12,281,747,360	177,755,000	1.4473%	540,203	329.05
1994	12,445,140,845	223,884,311	1.7990%	554,350	403.87
1995	12,724,079,632	220,195,000	1.7305%	570,200	386.17
1996	14,195,643,300	250,595,000	1.7653%	583,421	429.53
1997	14,828,835,363	271,630,028	1.8318%	596,800	455.14
1998	15,240,723,486	301,846,562	1.9805%	606,526	497.66
1999	15,510,419,700	318,771,398	2.0552%	617,215	516.47
2000	15,856,955,902	343,910,653	2.1688%	627,556	548.02
2001	16,342,432,063	357,390,275	2.1869%	563,662	634.05
2002	17,205,865,441	373,975,000	2.1735%	594,054	629.53

*Notes:*

*"Taxable Assessed Value" is that value used by the El Paso Consolidated Tax Office to calculate property owners' bills in October of the year prior to the fiscal year end (e.g., The value for FY 97 would be the value as of October, 1996).*

*"Outstanding Debt" is that bonded debt outstanding at the end of each fiscal year and is obtained from the audited financial statements.*

# ***CITY OF EL PASO, TEXAS***

## **Debt Service Requirements**

**As of August 31, 2002**

FISCAL YEAR	CURRENT PRINCIPAL	CURRENT INTEREST	CURRENT TOTAL
2003	\$ 31,025,000	19,248,249	50,273,249
2004	22,440,000	17,460,568	39,900,568
2005	19,880,000	16,358,473	36,238,473
2006	28,435,000	15,365,396	43,800,396
2007	26,635,000	13,924,759	40,559,759
2008	25,125,000	12,531,104	37,656,104
2009	25,120,000	11,263,094	36,383,094
2010	25,420,000	10,049,221	35,469,221
2011	23,960,000	8,829,449	32,789,449
2012	23,190,000	7,601,900	30,791,900
2013	15,120,000	6,399,935	21,519,935
2014	16,350,000	5,639,358	21,989,358
2015	13,700,000	4,807,458	18,507,458
2016	11,155,000	4,101,120	15,256,120
2017	8,905,000	3,523,709	12,428,709
2018	9,365,000	3,058,045	12,423,045
2019	6,895,000	2,573,688	9,468,688
2020	6,705,000	2,209,850	8,914,850
2021	7,055,000	1,855,910	8,910,910
2022	6,565,000	1,480,975	8,045,975
2023	6,920,000	1,129,400	8,049,400
2024	7,295,000	758,750	8,053,750
2025	4,850,000	367,938	5,217,938
2026	1,865,000	97,913	1,962,913
<b>T O T A L</b>	<b>\$ 373,975,000</b>	<b>170,636,262</b>	<b>544,611,262</b>

**CITY OF EL PASO, TEXAS**  
**Schedule of Debt Instrument Sales Compared to Authorized**  
(\$000)

PURPOSE	ELECTION AUTHORIZED	PRIOR ISSUES													AUTH. BALANCE
			DEC 95	APR 96	APR 97	MAR 98	OCT 98	SEP 99	DEC 99	FEB 00	APR 00	JAN 01	* APR 01	* MAY 02	
<b>JAN. 21, 1984 ELECTION</b>															
STREET PAVING	\$ 10,000	10,000													
TOTAL 84 :	10,000	10,000													
<b>OCT. 11, 1986 ELECTION</b>															
STREET IMPR.	10,000	10,000													
LOOP 375 ROW	3,600	3,600													
FLOOD CONTROL	46,815	31,590	2,850		8,275	4,100									
FIRE SUB-STATION	2,000	2,000													
PARK IMPR. MAYOR	1,000	1,000													
PARK IMPR. DIST 1	1,000	1,000													
PARK IMPR. DIST 2	1,000	1,000													
PARK IMPR. DIST 3	1,000	1,000													
PARK IMPR. DIST 4	1,000	1,000													
PARK IMPR. DIST 5	1,000	1,000													
PARK IMPR. DIST 6	1,000	1,000													
ZOO IMPR.	5,000	5,000													
NORTH LOOP ROW (89)	11,200	11,200													
LIBRARY IMPR.	2,400	2,400													
SPORTS/REC COMPL.	6,000	6,000													
TOTAL 1986 :	94,015	78,790	2,850		8,275	4,100									
<b>JUNE 16, 1990 ELECTION</b>															
STREET IMPR.	44,600	31,050	1,650		7,305	4,595									
FIRE DEPT FACIL.	2,200	2,200													
POLICE DEPT FACIL.	2,000	2,000													
COMMUNICATIONS SYS	13,500	11,500	750		1,250										
FLOOD CONTROL	13,500	8,055	1,005				750						3,690		
LIBRARY MAT.	5,000	2,250	500		500	495				750			505		
BRIDGE/OVERPASS	2,900	2,900													
TOTAL 1990 :	83,700	59,955	3,905		9,055	5,090	750			750			4,195		
<b>JUNE 7, 1994 ELECTION</b>															
FIRE STATIONS (4)	4,000		1,960		2,040										
STREETS	22,000		10,390		3,005	550	8,055								
TOTAL 1994 :	26,000		12,350		5,045	550	8,055								
<b>MAY 6, 2000 ELECTION</b>															
ZOO	33,360												755	32,605	
PARKS	75,000											2,000	2,600	70,400	
LIBRARY	26,095												1,320	24,775	
HISTORY MUSEUM	6,650												325	6,325	
TOTAL 2000 :	141,105												2,000	5,000	134,105
<b>TOTAL G. O. BONDS :</b>	<b>\$ 354,820</b>	<b>148,745</b>	<b>19,105</b>		<b>22,375</b>	<b>9,740</b>	<b>8,805</b>			<b>750</b>			<b>2,000</b>	<b>5,000</b>	<b>134,105</b>

continued



# CITY OF EL PASO, TEXAS

## Schedule of Debt Instrument Sales Compared to Authorized

(\$000)

PURPOSE	TYPE OF DEBT INSTRUMENT	PRIOR ISSUES																							
			DEC 95	APR 96	APR 97	MAR 98	OCT 98	SEP 99	DEC 99	FEB 00	APR 00	JAN 01	APR 01	APR 02											
<b>OTHER OBLIGATIONS :</b>																									
POLICE HQ	CERT. OBLG.	8,700																							
TEXAS ST. BRIDGE	CERT. OBLG.	1,725																							
ZARAGOZA BRIDGE	REV. BONDS	4,175																							
ZARAGOZA BRIDGE	FEDERAL LOAN	3,000																							
SPORTS COMPLEX	CERT. OBLG.	850																							
REG POLICE CMD CTR	CERT. OBLG.	3,000																							
FIRE TRAINING FACILITY	CERT. OBLG.	500																							
WASTEWATER PERMIT (TWDB)	CERT. OBLG.	570																							
LEASE PURCHASE PAYOFF	CONTR. OBLG.	9,375																							
REFUNDING ISSUES	G.O. BONDS	97,995	9,245																						
1999 REFUNDING BONDS	G.O. BONDS											27,275													
VARIOUS CAPITAL PROJECTS:	G.O. BONDS			28,350			9,400		8,805																
VARIOUS CAPITAL PROJECTS:	CERT. OBLG.	39,495	10,975	17,680	7,200	39,340	31,350																		
CAPITAL ACQUISITIONS	CONTR. OBLG.	19,240				8,400																			
PROPERTY ACQUISITIONS	CONTR. OBLG.			10,050																					
2000 SERIES GEN. IMPROVEMENTS	CERT. OBLG.																								
2001 SERIES GEN. IMPROVEMENTS	CERT. OBLG.																								
1997 AIRPORT IMPROVEMENTS	REV. BONDS					46,820																			
1997 SERIES (PSB)	REV. BONDS						22,000																		
1997A SERIES (PSB)	REV. BONDS							10,000																	
1997B JR LIEN (PSB)	REV. BONDS								602																
1998 REFUNDING ISSUE (PSB)	REFUNDING BONDS		22,880							15,455															
1998A REFUNDING ISSUE (PSB)	REFUNDING BONDS										16,125														
1999A SERIES (PSB)	REV. BONDS												211												
1999B SERIES (PSB)	REV. BONDS													106											
1999C REFUNDING ISSUE (PSB)	REFUNDING BONDS																								
1999D SERIES (PSB)	REV. BONDS																								
1997 AIRPORT IMPROVEMENTS	REV. BONDS																								
TOTAL OTHER :		\$188,625	\$43,100	\$56,080	\$62,420	\$81,342	\$99,010	\$317	\$30,670																
<b>TOTAL DEBT SOLD</b>													\$337,370	\$62,205	\$56,080	\$84,795	\$91,082	\$107,815	\$317	\$30,670	\$750	\$43,430	\$26,850	\$2,000	\$5,000

\* Commercial paper debt authorized by May 6, 2000 election for general obligation bonds.

## ***CITY OF EL PASO, TEXAS***

### **Demographic Statistics**

<u>CALENDAR YEAR</u>	<u>(1) POPULATION</u>	<u>(2) PER CAPITA INCOME</u>	<u>(3) SCHOOL ENROLLMENT</u>	<u>(4) UNEMPLOYMENT RATE</u>
1993	554,350	13,197	129,376	10.30%
1994	570,200	13,578	129,608	10.00%
1995	583,421	13,211	129,516	10.00%
1996	596,800	14,600	131,369	11.10%
1997	606,526	15,216	131,115	10.70%
1998	617,215	16,359	138,070	9.80%
1999	627,556	N/A	138,299	8.30%
2000	563,662	N/A	139,339	8.40%
2001	573,827	18,535	158,767	8.40%
2002	594,054	14,388	184,875	8.22%

*Data Sources:*

*(1) Department of Planning, Research, & Development, City of El Paso*

*(2) Bureau of Economic Analysis, U.S. Department of Commerce*

*(3) School Districts*

***CITY OF EL PASO, TEXAS***  
**Property Value, Construction and Bank Deposits**  
**Last Ten Fiscal Years**

Fiscal Year	Property Value (2)				Residential Construction (3)		Commercial Construction (3)		(1) Bank Deposits (in millions)
	Residential	Commercial	Exemptions	Total	Number of Permits (3)	Value	Number of Permits (3)	Value	
1993	7,787,733,035	5,353,017,868	859,003,543	12,281,747,360	2,204	130,877,454	164	110,722,474	NA
1994	7,977,493,476	5,477,531,378	1,009,884,009	12,445,140,845	2,402	142,131,129	120	67,517,391	4,002
1995	8,191,682,470	5,716,964,572	1,184,567,410	12,724,079,632	2,326	167,266,217	154	101,844,209	4,099
1996	9,158,188,591	6,122,259,893	1,084,805,184	14,195,643,300	2,241	131,474,204	164	101,684,754	4,190
1997	9,613,727,016	6,709,736,479	1,494,628,132	14,828,835,363	2,160	141,451,378	164	122,301,695	4,385
1998	9,833,736,487	6,931,565,679	1,524,578,680	15,240,723,486	3,963	131,499,745	187	141,313,888	4,552
1999	9,897,812,161	7,266,181,432	1,653,573,893	15,510,419,700	5,536	205,518,899	1,590	195,251,676	4,672
2000	10,190,549,564	7,461,034,942	1,794,628,604	15,856,955,902	5,333	197,889,470	1,456	285,503,515	4,588
2001	10,428,184,444	7,827,736,157	1,913,488,538	16,342,432,063	5,432	209,121,840	1,341	247,651,056	4,969
2002	10,921,327,014	8,425,089,602	2,140,551,175	17,205,865,441	5,750	204,600,225	1,226	341,519,291	5,438

(1) Source: Federal Deposit Insurance Corporation and National Credit Union Administration (as of June 30).

(2) Source: City Tax Office, City of El Paso

(3) Source: Building Services, City of El Paso

Effective for 1999, includes permit information for Additions, Alterations, and Conversions

# CITY OF EL PASO, TEXAS

## Miscellaneous Statistics

Date of incorporation	1873
Form of government	Mayor/Council
Permanent full-time employees (excluding police and fire):	3,882
Area in square miles	251
<i>Government facilities and services:</i>	
Miles of streets	1,826
Number of traffic lights	547
<i>Culture and Recreation:</i>	
Recreation centers	14
Senior citizen centers	10
Parks	153
Park acreage	1,962
Swimming pools	14
Tennis courts	40
Basketball courts	63
Baseball fields	58
Football fields	17
Soccer fields	92
Playgrounds	95
Skate parks	2
<i>Fire Protection</i>	
Number of stations	31
Number of uniformed fire personnel and officers	719
Number of calls answered	43,450
Number of inspections conducted	23,649
Number of first response vehicles	69
<i>Police Protection</i>	
Number of stations, regional commands, and offices	29
Number of police personnel and officers	1,469
Average emergency response time (minutes)	9
Percent crime reduction from prior year	11.9%
<i>International Airport</i>	
Total passengers	1,948,540
Tons of freight/mail	58,905
Aircraft operations	83,388
<i>Sewage System: 1999</i>	
Miles of sanitary sewers	1,877
Miles of storm sewers	800
Number of treatment plants	4
Number of service connections	154,779
Daily average treatment in gallons	60,650,000
Maximum daily capacity of treatment plants in gallons	94,200,000
<i>Water System 1999</i>	
Miles of water mains	2,232
Number of service connections	169,317
Number of fire hydrants	8,216
Number of treatment plants	3
Maximum daily capacity of plants in gallons	167,900,000
Daily average water demand in gallons	108,100,000

# CITY OF EL PASO, TEXAS

## Miscellaneous Statistics

*Facilities and services not included in the primary government*

*Education*

<i>Public school districts</i>		9
Number of schools		210
Number of regular high schools		27
Total students		158,767
Total teacher full-time equivalents		10,086
Total staff full-time equivalents		19,922

*El Paso Community College*

Campus locations	8
Number of students (Fall, 2001)	19,830

*University of Texas at El Paso*

Number of students (Fall, 2001)	16,220
Number of degree programs	
Bachelors	81
Masters	72
Doctorates	8

*Medical*

Number of hospitals	11
Number of hospital beds	2262
Number of doctors and dentists	1022

*Port of El Paso*

Number of bridges	4
Value of border trade through El Paso	
Exports	\$ 16,133,830,197
Imports	\$ 22,692,155,668