

City of El Paso

Fiscal Year 2013

1st Quarter Financial Report





February 19, 2013

To: Honorable Mayor and City Council Members

CC: Joyce Wilson, City Manager
Bill Studer, Deputy City Manager
David Almonte, Deputy City Manager
Jane Shang, Deputy City Manager
Carmen Arrieta-Candelaria, Chief Financial Officer

Fm: Lynly Leeper, Chief Budget Officer *ll*

RE: 1st Quarter Budget Report – Fiscal Year (FY) 2013

Attached please find the Budget Report for the First Quarter of FY 2013.

This report is presented to Council with a conservative outlook toward growth in the national and local economy. The El Paso business-cycle index, a measure of economic activity, increased only 0.2% compared to annualized growth rates of 2.0% in July, 2012 and 3.7% in November, 2011. Though the Ciudad Juarez maquiladora payrolls continue to increase slightly, the growth at Fort Bliss is now shifting from expansion to population growth with an estimated 9,000 more soldiers and families expected to relocate to El Paso in 2013. These two factors are expected to create a nominal boost in the local economy.¹ El Paso's Gross Metropolitan Product for 2013 is estimated to be 2.1% higher than in the prior year, and commercial activity is estimated to be 4.9% higher.²

Though El Paso's unemployment rate was 8.2% in November, it is down from 9.6% in November, 2011. The Texas and national unemployment rates were 6.2% and 7.8%, respectively.³

Mayor
John F. Cook

City Council

District 1
Ann Morgan Lilly

District 2
Susie Byrd

District 3
Emma Acosta

District 4
Carl L. Robinson

District 5
Dr. Michiel R. Noe

District 6
Eddie Holguin Jr.

District 7
Steve Ortega

District 8
Cortney Carlisle Niland

City Manager
Joyce A. Wilson

¹ January 2013, Economic Update, Federal Reserve Bank of Dallas, El Paso Branch.

<http://www.dallasfed.org/assets/documents/research/update/ep/2013/1301epupdate.pdf>

² December 2012, Borderplex Economic Outlook: 2012 – 2014, The University of Texas at El Paso.

³ United States Department of Labor, Bureau of Labor Statistics.

With regard to the City's General Fund revenues, collections by the end of this fiscal year are projected to be 0.4% over budget (\$1.36 million), primarily due to issuing alarm licenses for three year periods instead of one year and the method of accounting for reimbursed expenditures.

The following summarizes General Fund revenue projections over/(under) budget grouped by taxes, franchise fees, charges for services, fines, and licenses and permits, concluding with a summary of overall expenditures.

Tax Revenues – \$55,264

Both sales tax and property tax are expected to be slightly over budget by \$116,208 and \$119,298, respectively, though mixed beverage tax is down by (\$180,242). Sales tax has shown steady growth compared to FY 2012 collections. While this growth rate is higher than that experienced from FY 2011 to FY 2012, it has not yet returned to the FY 2010 – FY 2011 level. The property tax projection is in alignment with historical collections. Overall, this revenue category consists of almost two-thirds of the revenues to be collected in FY 2013.

Franchise Fees – \$456,142

Franchise fee revenues are slightly higher than budget, with projected collections expected to exceed budget by 1.05%. This group of fees comprises 12% of the revenues received by the City's General Fund creating the second highest proportion of revenues behind taxes. The primary generators of this revenue stream are El Paso Electric, El Paso Water Utilities, AT&T, Texas Gas, and Time Warner Cable.

Charges for Services – \$1,990,894

Charges for services are projected to be over budget by \$1,990,894 or 8.9%. Revenues in this category include reimbursed expenditures, ambulance service fees, health service fees, and culture and recreation service fees. The main driver behind the increase is a change in accounting procedure for reimbursed expenditures. Historically when expenditures were reimbursed to the City by an outside entity, they were recorded as a reduction in expenditures. A change in procedure now records those reimbursements as revenue. Consequently, expenditures will appear higher because they are not being decreased when a department receives reimbursement.

Fines – (\$2,246,727)

Overall, fines are projected to be under budget by (\$2.2 million) or (14.61%) for FY 2013. This forecast is mainly attributable to a reduction in parking forfeitures/fines, moving violation forfeitures, and liability insurance violations.

Licenses and Permits – \$1,168,920

Licensing and permit revenue exceeds budget by 10%. As a process improvement, citizens were offered the option of purchasing a three year security alarm license for \$69 or one year permit for \$23. Many home owners have opted to purchase the three year license causing a significant increase in this line item.

Summary of Expenditures – (\$225,300)

Year-end General Fund expenditures are projected to be (over) budget by (\$225,300) or (0.07%), mostly due to an increase in personnel costs and materials and supplies, specifically fuel costs.

Overall, the forecast depicts revenue projections coming in slightly higher than budgeted offset by a minor increase in expenditures. The Office of Management and Budget will continue to track and project FY 2013 revenue and expenditure trends through the remainder of the year to identify any necessary budget adjustments.



1st Quarter Budget Report

February 19, 2013

Carmen Arrieta-Candelaria
Chief Financial Officer





General Fund

FY 2013 - First Quarter Projection

Fund Balance

Beginning Unassigned Fund Balance	\$20,697,776
Approved Use of Fund Balance	(3,920,276)

Year End Projected

Revenues Over/(Under) Budget	1,361,309
Expenses (Over)/Under Budget	(225,300)
Difference	1,136,009

Projected Ending Fund Balance \$17,913,509

The Rainy Day Fund of \$16 million remains intact and is not impacted
by the authorized use of fund balance.



Year-End General Fund Revenue Projections

	ADJUSTED BUDGET FY 2013	FY 2013 ACTUAL TO DATE	YEAR-END PROJECTION	OVER/(UNDER) BUDGET	
REVENUES					
Property Taxes	139,622,843	7,421,148	139,575,482	(47,361)	(0.03%)
Penalties and Interest	1,277,732	236,809	1,444,391	166,659	13.04%
Sales and Mixed Beverage Taxes	79,077,368	18,654,640	79,013,334	(64,034)	(0.08%)
Franchise Fees	43,350,496	11,496,188	43,806,638	456,142	1.05%
Charges for Services	22,348,470	5,218,556	24,339,364	1,990,894	8.91%
Fines and Forfeitures	15,379,769	2,527,895	13,133,042	(2,246,727)	(14.61%)
Licenses and Permits	11,670,060	2,675,811	12,838,980	1,168,920	10.02%
Intergovernmental Revenues	2,366,342	62,933	2,366,342	0	0.00%
County Participation	470,000	0	470,000	0	0.00%
Interest	400,000	0	400,000	0	0.00%
Rents and Other	1,480,510	375,641	1,481,322	812	0.05%
Transfers In	23,165,582	1,857,109	23,101,586	(63,996)	(0.28%)
SIF Revenues	0	20,203	0	0	
Other Sources	0	21,560	0	0	
TOTAL REVENUE:	340,609,172	50,568,490	341,970,481	1,361,309	0.40%



Tax Revenues

FY 2013 Budget	Collected through First Quarter	Year End Projection
\$219,977,943	\$26,312,596	\$220,033,207

Projected Over Budget by \$55,264 or 0.03%

- **Property Tax** collections including penalties and interest projected over budget by \$119,298 or 0.08%
- **Sales Tax** projected over budget by \$116,208 or 0.15%
- **Mixed Beverage Tax** projected under budget by **(\$180,242)** or **(10.62%)**



Sales Tax Revenue

Period (Month)	FY 2012	FY 2013	% Change FY12/ FY13
Sep	6,228,214	6,338,089	1.76%
Oct	5,197,035	5,989,260	15.24%
Nov	5,754,347	6,048,558	5.11%
Dec	8,188,535		
Jan	5,205,495		
Feb	5,723,881		
Mar	6,980,043		
Apr	5,721,086		
May	5,598,471		
Jun	6,740,174		
Jul	6,070,365		
Aug	5,854,583		
	73,262,228	18,375,907	

Cumulative increase of 2.28% (accrual method)

Source: Texas Comptroller of Public Accounts



Charges for Service

FY 2013 Budget	Collected through First Quarter	Year End Projection
\$22,348,470	\$5,218,556	\$24,339,364

Projected Over Budget by \$1,990,894 or 8.91%

- **Reimbursed Expenditures** projected over budget by \$2,083,420 or 279.04%
- Offset by other minor charges performing under budget **(\$92,526)** or **(0.4%)**



Fines

FY 2013 Budget	Collected through First Quarter	Year End Projection
\$15,379,769	\$2,527,895	\$13,133,042

Projected Under Budget by (\$2,246,727) or (14.61%)

- **Moving Violation Forfeitures** projected under budget (\$800,229) or (25.66%)
- **Parking Forfeitures/Fines** projected under budget (\$344,245) or (15.63%)
- **Liability Ins. Violations** projected under budget (\$440,402) or (16.94%)
- **Arrest Fees – Moving Violations** projected under budget (\$178,192) or (27.20%)



Licenses and Permits

FY 2013 Budget	Collected through First Quarter	Year End Projection
\$11,670,060	\$2,675,811	\$12,838,980

Projected Over Budget by \$1,168,920 or 10.02%

- **Alarm Licenses** projected over budget by \$1,107,400 or 290.1% as a result of offering options to purchase one or three year licenses



Year-End General Fund Expenditure Projections

	ADJUSTED BUDGET FY 2013	FY 2013 ACTUAL TO DATE	YEAR-END PROJECTION	(OVER)/UNDER BUDGET	
EXPENDITURES					
Personal Services	260,497,857	60,923,201	260,660,348	(162,491)	(0.06%)
Contractual Services	33,826,029	6,195,891	33,514,156	311,873	0.93%
Material & Supplies	15,879,515	3,243,885	16,161,504	(281,989)	(1.74%)
Operating Expenditures	20,701,852	4,583,591	20,723,682	(21,830)	(0.11%)
Non-Operating Expenditures	4,323,107	772,998	4,393,970	(70,863)	(1.61%)
Intergovernmental Expenditures	1,510,822	20,413	1,510,822	0	0.00%
Other Uses	3,306,005	0	3,306,005	0	0.00%
Capital Expenditures	563,985	0	563,985	0	0.00%
TOTAL EXPENDITURES:	340,609,172	75,739,979	340,834,472	(225,300)	(0.07%)



Major Appropriation Variances

- **Personal Services** over budget (\$162,491) or (0.06%)
- **Contractual Services** under budget \$311,873 or 0.93%
- **Materials & Supplies** over budget (\$281,989) or (1.74%)
- **Operating Expenditures** over budget (\$21,830) or (0.11%)
- **Non-Operating Expenditures** over budget (\$70,863) or (1.61%)



Economic Indicator: Unemployment

National Unemployment Rate – Nov 2012 7.8%

El Paso Metropolitan Statistical Area

Nov 2011

Employment: 295,602

Unemployment: 31,356

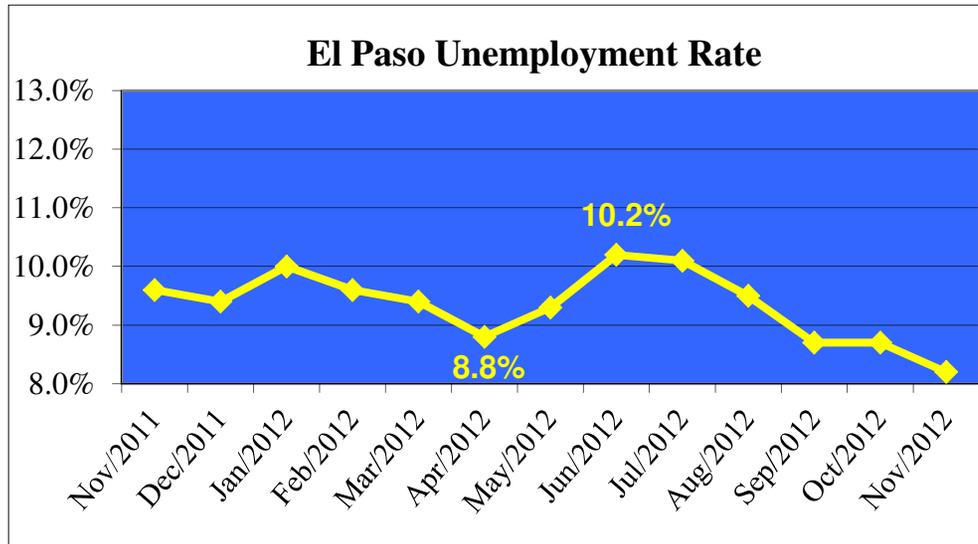
Unemployment Rate: 9.6%

Nov 2012

Employment: 299,962

Unemployment: 26,665

Unemployment Rate: 8.2%



Unemployment rates are not seasonally adjusted

Source: Bureau of Labor Statistics



Economic Indicator: El Paso Home Sales

Nov 2011

Sales: 375

Average Price: \$161,700

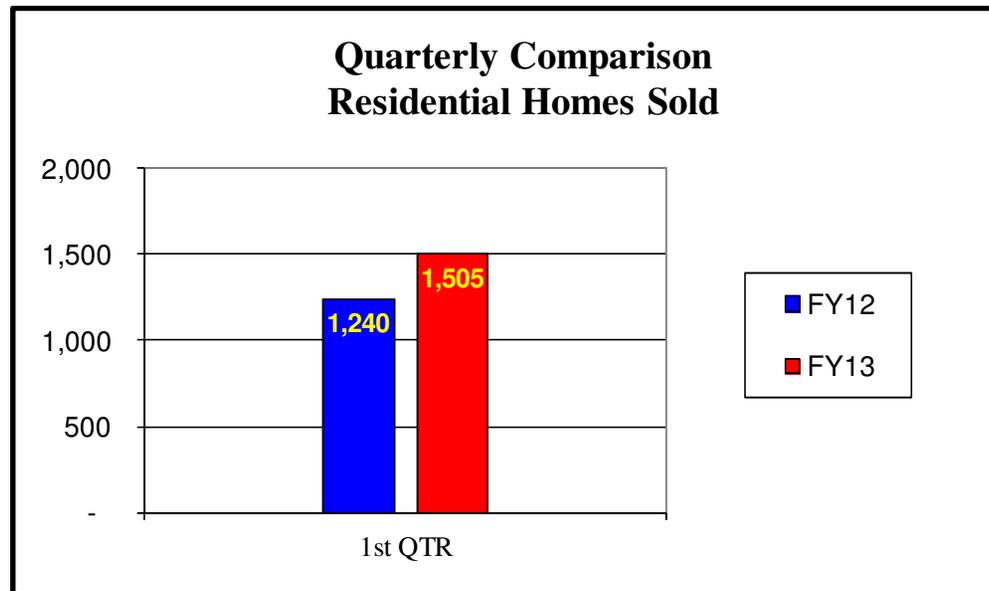
Median Price: \$137,500

Nov 2012

Sales: 466

Average Price: \$157,700

Median Price: \$143,300



Source: Real Estate Center at Texas A&M University



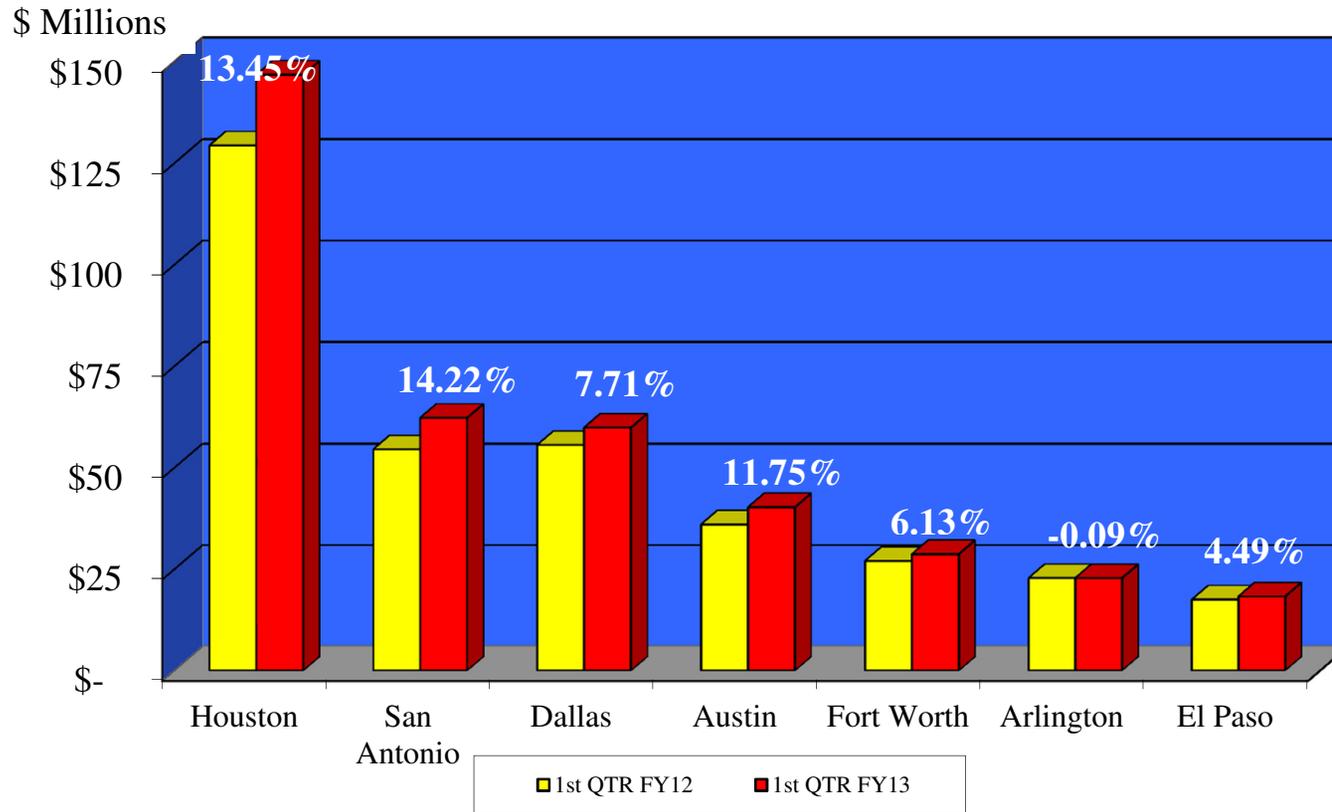
Economic Indicator: Bridge Crossings

	YTD As of Nov FY12	YTD As of Nov FY13	Difference	% Change
Santa Fe	707,340	673,605	(33,735)	(4.77%)
Stanton	213,393	206,844	(6,549)	(3.07%)
Zaragoza	146,242	138,471	(7,771)	
Total Pedestrian	1,066,975	1,018,920	(48,055)	(4.50%)
Stanton	291,021	398,930	107,909	37.08%
Zaragoza	531,916	596,176	64,260	12.08%
Total Automobile	822,937	995,106	172,169	20.92%
Zaragoza Commercial	87,335	89,681	2,346	2.69%
Total Traffic	1,977,247	2,103,707	126,460	6.40%

Note: Pedestrian fee is \$0.50, Vehicle fee \$2.50 and Commercial fee is \$3.50 per axle.



Economic Indicator: Sales Tax Revenue Comparison Year-To-Date for Texas' Top 7 Cities



% change reflects the variance from the same period last year
Source: Texas Comptroller of Public Accounts



Economic Indicator: Sales Tax Revenue Comparison Year-To-Date for Texas' Top 20 Cities

Top 7 Highlighted

City Rank	City	% Change FY12/FY13
14	Midland	22.34%
2	San Antonio	14.22%
1	Houston	13.45%
4	Austin	11.75%
12	Plano	11.74%
15	Frisco	11.67%
10	McAllen	10.85%
9	Corpus Christi	9.90%
13	Lubbock	7.79%
3	Dallas	7.71%

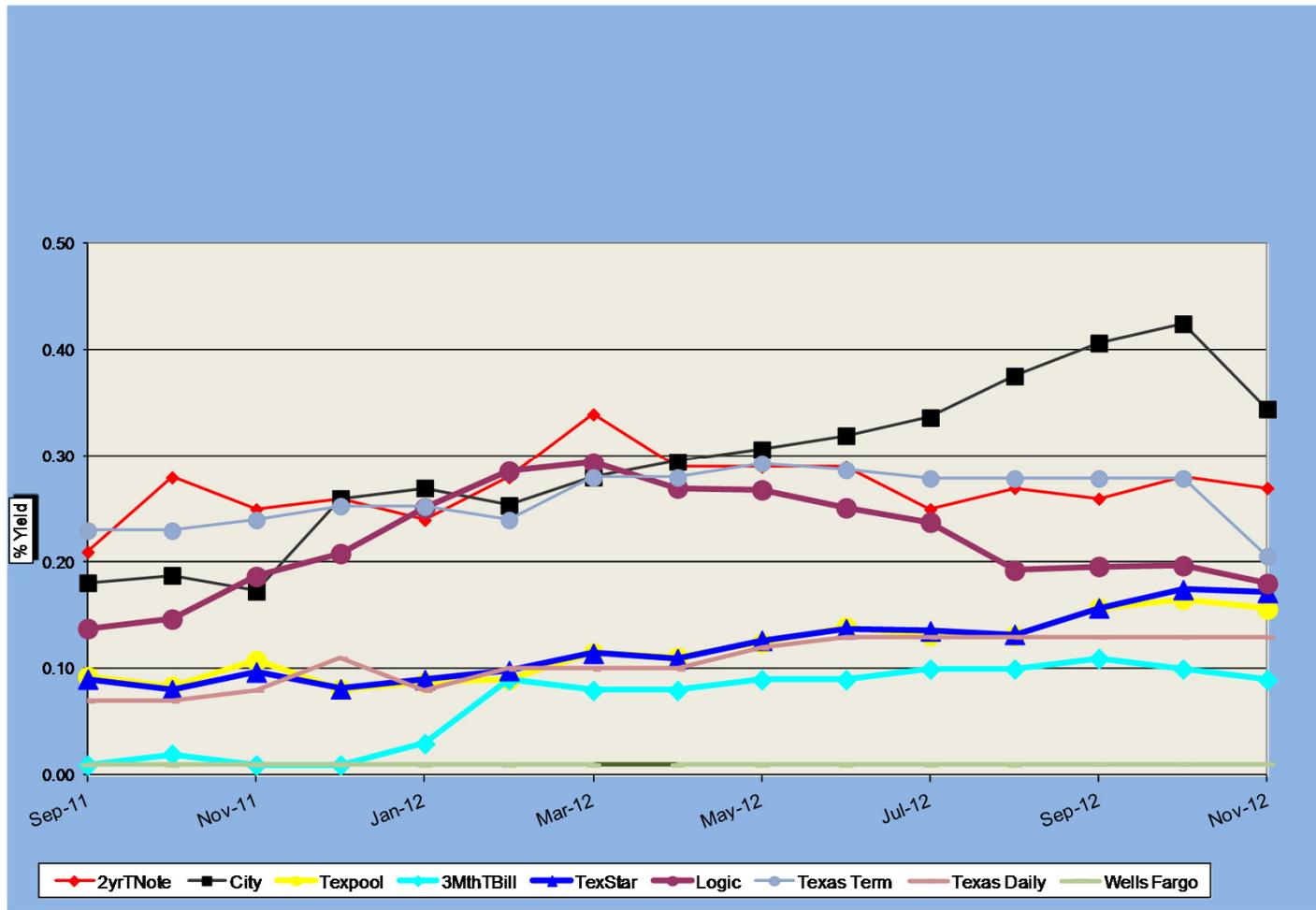
City Rank	City	% Change FY12/FY13
5	Fort Worth	6.13%
16	Beaumont	5.55%
11	Amarillo	4.56%
7	El Paso	4.49%
20	Sugar Land	4.26%
19	Grapevine	1.73%
17	Irving	1.48%
6	Arlington	-0.09%
8	Round Rock	-0.66%
18	Grand Prairie	-1.24%

% change reflects the variance from the same period last year
Source: Texas Comptroller of Public Accounts



Treasury Services

Portfolio Performance Comparison for September 2011 to November 2012

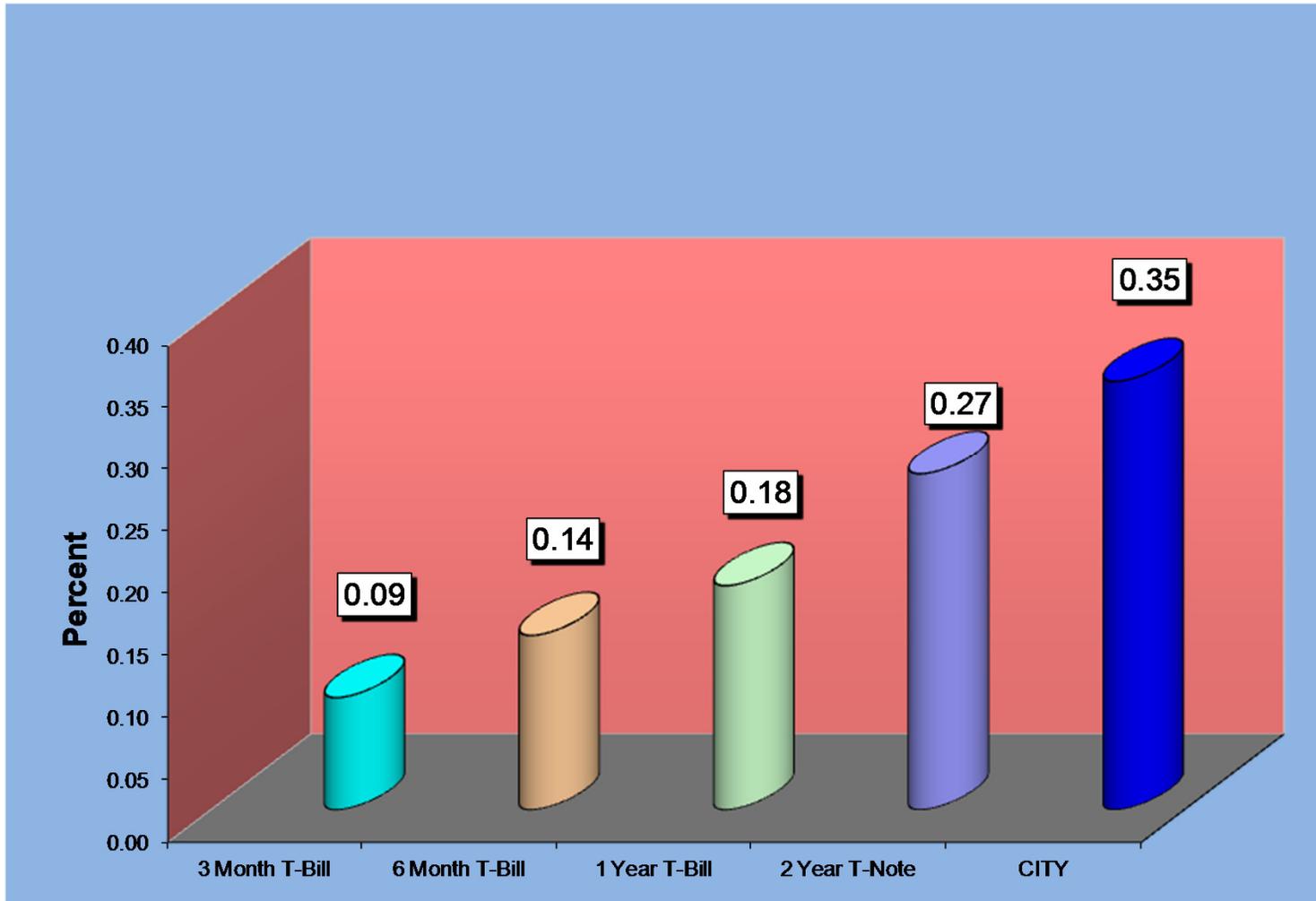


Source: Alex Brown Brokerage Firm of Deutsche Bank



Treasury Benchmark Yield Analysis

Quarter Ending November 2012



Source: Alex Brown Brokerage Firm of Deutsche Bank



Proposed Budget Transfer for Verizon

- Information Technology requests authorization for a budget transfer between departments not to exceed \$300,000.
 - General Fund departmental budgets will be reduced by an amount not to exceed \$300,000 in the aggregate.
 - IT's budget will be increased by an amount not to exceed \$300,000.
- Centralization of cell phone contracts with IT will allow for reduced costs and billing efficiencies.
- Non-General Fund departments will continue to pay independently, within the consolidated city-wide contract.



Comments or Questions

GENERAL FUND ANALYSIS AS OF NOVEMBER 30, 2012

	ADJUSTED BUDGET FY 2013	FY 2013 ACTUAL TO DATE	YEAR-END PROJECTION	OVER/(UNDER) BUDGET	
REVENUES					
Property Taxes	139,622,843	7,421,148	139,575,482	(47,361)	(0.03%)
Penalties and Interest	1,277,732	236,809	1,444,391	166,659	13.04%
Sales and Mixed Beverage Taxes	79,077,368	18,654,640	79,013,334	(64,034)	(0.08%)
Franchise Fees	43,350,496	11,496,188	43,806,638	456,142	1.05%
Charges for Services	22,348,470	5,218,556	24,339,364	1,990,894	8.91%
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Licenses and Permits	11,670,060	2,675,811	12,838,980	1,168,920	10.02%
Intergovernmental Revenues	2,366,342	62,933	2,366,342	0	0.00%
County Participation	470,000	0	470,000	0	0.00%
Interest	400,000	0	400,000	0	0.00%
Rents and Other	1,480,510	375,641	1,481,322	812	0.05%
Transfers In	23,165,582	1,857,109	23,101,586	(63,996)	(0.28%)
SIF Revenues	0	20,203	0	0	
Other Sources	0	21,560	0	0	
TOTAL REVENUE:	340,609,172	50,568,490	341,970,481	1,361,309	0.40%

	ADJUSTED BUDGET FY 2013	FY 2013 ACTUAL TO DATE	YEAR-END PROJECTION	(OVER)/UNDER BUDGET	
EXPENDITURES					
Personal Services	260,497,857	60,923,201	260,660,348	(162,491)	(0.06%)
Contractual Services	33,826,029	6,195,891	33,514,156	311,873	0.93%
Material & Supplies	15,879,515	3,243,885	16,161,504	(281,989)	(1.74%)
Operating Expenditures	20,701,852	4,583,591	20,723,682	(21,830)	(0.11%)
Non-Operating Expenditures	4,323,107	772,998	4,393,970	(70,863)	(1.61%)
Intergovernmental Expenditures	1,510,822	20,413	1,510,822	0	0.00%
Other Uses	3,306,005	0	3,306,005	0	0.00%
Capital Expenditures	563,985	0	563,985	0	0.00%
TOTAL EXPENDITURES:	340,609,172	75,739,979	340,834,472	(225,300)	(0.07%)

Beginning Unassigned Fund Balance:	20,697,776
Approved Use of Fund Balance:¹	(3,920,276)
Difference Revenue/Expenditures:	1,136,009
PROJECTED UNASSIGNED FUND BALANCE 8/31/2013:	17,913,509

¹Use of fund balance approved by City Council on 9/18/2012 for City Hall relocation costs

GENERAL FUND EXPENDITURES DEPARTMENTAL SUMMARY AS OF NOVEMBER 30, 2012

DEPARTMENT	ADJUSTED BUDGET FY 2013	FY 2013 ACTUAL TO DATE	YEAR-END PROJECTION	(OVER)/UNDER BUDGET	
CITY ATTORNEY	4,243,540	834,337	4,169,790	73,750	1.77%
CITY DEVELOPMENT	8,421,200	2,132,545	8,419,946	1,254	0.01%
CITY MANAGER	2,751,693	629,458	2,751,693	0	0.00%
COMMUNITY & HUMAN DEVELOPMENT	528,016	78,145	491,132	36,884	7.51%
DEPARTMENT OF TRANSPORTATION	13,619,580	3,267,466	13,509,580	110,000	0.81%
ENGINEERING & CONSTRUCTION	2,893,352	1,268,400	2,893,352	0	0.00%
ENVIRONMENTAL SERVICES	2,247,985	638,206	1,849,413	398,572	21.55%
FINANCIAL SERVICES	3,086,861	958,965	3,082,699	4,162	0.14%
FIRE	91,866,922	16,592,293	91,844,383	22,539	0.02%
GENERAL SERVICES	27,273,421	5,633,589	27,328,431	(55,010)	(0.20%)
HUMAN RESOURCES	1,877,543	406,531	1,877,543	0	0.00%
INFORMATION TECHNOLOGY	14,657,624	2,839,077	14,657,624	0	0.00%
LIBRARY	8,947,612	2,059,221	8,947,612	0	0.00%
MAYOR & COUNCIL	1,333,970	331,095	1,333,970	0	0.00%
MUNICIPAL CLERK	5,255,507	850,483	5,241,207	14,300	0.27%
MUSEUMS & CULTURAL AFFAIRS	2,340,405	586,447	2,301,972	38,433	1.67%
NON-DEPARTMENTAL	12,810,204	2,013,684	12,499,914	310,290	2.48%
PARKS & RECREATION	12,181,305	2,634,724	12,181,305	0	0.00%
POLICE	112,398,511	29,193,915	113,585,470	(1,186,959)	(1.04%)
PUBLIC HEALTH	6,061,985	1,371,592	6,051,611	10,374	0.17%
TAX	2,019,531	443,306	2,019,531	0	0.00%
ZOO	3,792,405	976,500	3,796,294	(3,889)	(0.10%)
TOTAL GENERAL FUND	340,609,172	75,739,979	340,834,472	(225,300)	(0.07%)

**GENERAL FUND EXPENDITURES BY DEPARTMENT
AS OF NOVEMBER 30, 2012**

	ADJUSTED BUDGET FY 2013	FY 2013 ACTUAL TO DATE	OMB PROJECTED EXPENDITURES	(OVER)/UNDER BUDGET
CITY ATTORNEY				
Personal Services	2,933,579	593,764	2,859,829	73,750
Contractual Services	646,700	235,352	646,700	0
Material & Supplies	33,000	5,797	26,000	7,000
Operating Expenditures	25,442	2,392	32,442	(7,000)
Non-Operating Expenditures	467,419	(2,968)	467,419	0
Other Uses	137,400	0	137,400	0
TOTAL	4,243,540	834,337	4,169,790	73,750
CITY DEVELOPMENT				
Personal Services	7,082,721	1,934,131	7,081,730	991
Contractual Services	616,668	106,111	616,558	110
Material & Supplies	198,094	16,364	197,958	136
Operating Expenditures	213,717	42,362	213,700	17
Non-Operating Expenditures	310,000	33,577	310,000	0
TOTAL	8,421,200	2,132,545	8,419,946	1,254
CITY MANAGER				
Personal Services	2,532,749	602,647	2,532,749	0
Contractual Services	123,924	15,052	123,924	0
Material & Supplies	31,520	4,573	31,520	0
Operating Expenditures	63,500	7,186	63,500	0
TOTAL	2,751,693	629,458	2,751,693	0
COMMUNITY & HUMAN DEVELOPMENT				
Personal Services	370,372	76,943	333,988	36,384
Contractual Services	12,810	309	12,310	500
Material & Supplies	6,800	800	6,800	0
Operating Expenditures	3,350	93	3,350	0
Intergovernmental Expenditures	134,684	0	134,684	0
TOTAL	528,016	78,145	491,132	36,884
DEPARTMENT OF TRANSPORTATION				
Personal Services	9,039,294	2,384,756	8,689,294	350,000
Contractual Services	2,340,867	330,323	2,226,867	114,000
Material & Supplies	2,128,942	534,362	2,483,942	(355,000)
Operating Expenditures	110,477	18,025	109,477	1,000
TOTAL	13,619,580	3,267,466	13,509,580	110,000

**GENERAL FUND EXPENDITURES BY DEPARTMENT
AS OF NOVEMBER 30, 2012**

	ADJUSTED BUDGET FY 2013	FY 2013 ACTUAL TO DATE	OMB PROJECTED EXPENDITURES	(OVER)/UNDER BUDGET
ENGINEERING & CONSTRUCTION				
Personal Services	2,709,603	1,203,196	2,709,603	0
Contractual Services	33,952	9,885	33,952	0
Material & Supplies	91,982	39,667	91,982	0
Operating Expenditures	57,815	15,652	57,815	0
TOTAL	2,893,352	1,268,400	2,893,352	0
ENVIRONMENTAL SERVICES				
Personal Services	1,629,970	531,670	1,299,153	330,817
Contractual Services	291,475	58,813	235,252	56,223
Material & Supplies	301,053	43,520	290,329	10,724
Operating Expenditures	24,487	4,203	23,679	808
Non-Operating Expenditures	1,000	0	1,000	0
TOTAL	2,247,985	638,206	1,849,413	398,572
FINANCIAL SERVICES				
Personal Services	2,675,323	952,599	2,672,055	3,268
Contractual Services	332,282	2,863	331,966	316
Material & Supplies	51,831	(973)	51,256	575
Operating Expenditures	27,425	4,476	27,422	3
TOTAL	3,086,861	958,965	3,082,699	4,162
FIRE				
Personal Services	82,033,935	14,821,598	81,964,666	69,269
Contractual Services	3,954,735	762,252	4,005,623	(50,888)
Material & Supplies	4,534,201	877,599	4,530,043	4,158
Operating Expenditures	324,483	130,844	324,483	0
Non-Operating Expenditures	686,068	0	686,068	0
Intergovernmental Expenditures	233,500	0	233,500	0
Capital Expenditures	100,000	0	100,000	0
TOTAL	91,866,922	16,592,293	91,844,383	22,539
GENERAL SERVICES				
Personal Services	7,028,013	1,594,722	6,826,791	201,222
Contractual Services	3,694,960	671,888	3,613,266	81,694
Material & Supplies	2,345,531	488,324	2,320,628	24,903
Operating Expenditures	11,768,700	2,312,154	12,131,529	(362,829)
Non-Operating Expenditures	2,288,891	566,501	2,288,891	0
Capital Expenditures	147,326	0	147,326	0
TOTAL	27,273,421	5,633,589	27,328,431	(55,010)
HUMAN RESOURCES				
Personal Services	1,537,400	364,510	1,537,400	0
Contractual Services	59,050	19,640	59,050	0
Material & Supplies	24,427	4,515	24,427	0
Operating Expenditures	256,666	17,866	256,666	0
TOTAL	1,877,543	406,531	1,877,543	0

**GENERAL FUND EXPENDITURES BY DEPARTMENT
AS OF NOVEMBER 30, 2012**

	ADJUSTED BUDGET FY 2013	FY 2013 ACTUAL TO DATE	OMB PROJECTED EXPENDITURES	(OVER)/UNDER BUDGET
INFORMATION TECHNOLOGY				
Personal Services	5,343,300	980,821	5,343,300	0
Contractual Services	7,371,218	1,368,648	7,371,218	0
Material & Supplies	150,005	13,286	150,005	0
Operating Expenditures	1,793,101	476,322	1,793,101	0
TOTAL	14,657,624	2,839,077	14,657,624	0
LIBRARY				
Personal Services	6,997,205	1,681,641	6,997,205	0
Contractual Services	330,024	43,099	330,024	0
Material & Supplies	1,417,124	332,071	1,417,124	0
Operating Expenditures	24,600	2,410	24,600	0
Capital Expenditures	178,659	0	178,659	0
TOTAL	8,947,612	2,059,221	8,947,612	0
MAYOR/COUNCIL				
Personal Services	1,127,470	289,501	1,127,470	0
Contractual Services	62,200	16,394	62,200	0
Material & Supplies	22,800	2,720	22,800	0
Operating Expenditures	121,500	22,480	121,500	0
TOTAL	1,333,970	331,095	1,333,970	0
MUNICIPAL CLERK				
Personal Services	4,072,602	566,872	4,059,874	12,728
Contractual Services	829,512	217,205	827,940	1,572
Material & Supplies	26,368	5,577	26,368	0
Operating Expenditures	272,025	61,025	272,025	0
Non-Operating Expenditures	55,000	(196)	55,000	0
TOTAL	5,255,507	850,483	5,241,207	14,300
MUSEUMS & CULTURAL AFFAIRS				
Personal Services	2,001,735	498,347	1,975,343	26,392
Contractual Services	187,165	61,864	178,777	8,388
Material & Supplies	51,902	11,004	49,986	1,916
Operating Expenditures	38,833	12,808	37,431	1,402
Non-Operating Expenditures	37,150	2,424	36,815	335
Intergovernmental Expenditures	15,620	0	15,620	0
Capital Expenditures	8,000	0	8,000	0
TOTAL	2,340,405	586,447	2,301,972	38,433
NON-DEPARTMENTAL				
Personal Services	(678,238)	40,524	(678,238)	0
Contractual Services	5,913,512	799,722	5,870,936	42,576
Material & Supplies	0	2,385	0	0
Operating Expenditures	3,929,596	997,945	3,590,882	338,714
Non-Operating Expenditures	476,729	173,108	547,729	(71,000)
Other Uses	3,168,605	0	3,168,605	0
TOTAL	12,810,204	2,013,684	12,499,914	310,290

**GENERAL FUND EXPENDITURES BY DEPARTMENT
AS OF NOVEMBER 30, 2012**

	ADJUSTED BUDGET FY 2013	FY 2013 ACTUAL TO DATE	OMB PROJECTED EXPENDITURES	(OVER)/UNDER BUDGET
PARKS & RECREATION				
Personal Services	9,270,210	2,217,566	9,270,210	0
Contractual Services	1,736,067	293,118	1,736,067	0
Material & Supplies	764,600	74,940	764,600	0
Operating Expenditures	266,100	49,100	266,100	0
Non-Operating Expenditures	0	0	0	0
Intergovernmental Expenditures	144,328	0	144,328	0
TOTAL	12,181,305	2,634,724	12,181,305	0
POLICE				
Personal Services	103,963,262	27,316,683	105,179,308	(1,216,046)
Contractual Services	3,817,181	818,220	3,788,477	28,704
Material & Supplies	3,328,415	722,325	3,328,939	(524)
Operating Expenditures	781,483	316,274	780,576	907
Intergovernmental Expenditures	508,170	20,413	508,170	0
TOTAL	112,398,511	29,193,915	113,585,470	(1,186,959)
PUBLIC HEALTH				
Personal Services	3,962,854	1,043,666	3,974,261	(11,407)
Contractual Services	638,965	181,571	638,686	279
Material & Supplies	336,870	59,053	316,547	20,323
Operating Expenditures	517,926	86,750	516,549	1,377
Non-Operating Expenditures	850	552	1,048	(198)
Intergovernmental Expenditures	474,520	0	474,520	0
Capital Expenditures	130,000	0	130,000	0
TOTAL	6,061,985	1,371,592	6,051,611	10,374
TAX				
Personal Services	1,119,733	252,534	1,155,703	(35,970)
Contractual Services	785,122	183,521	756,723	28,399
Material & Supplies	34,050	5,976	30,250	3,800
Operating Expenditures	80,626	1,275	76,855	3,771
TOTAL	2,019,531	443,306	2,019,531	0
ZOO				
Personal Services	3,744,765	974,510	3,748,654	(3,889)
Contractual Services	47,640	41	47,640	0
Material & Supplies	0	0	0	0
Operating Expenditures	0	1,949	0	0
TOTAL	3,792,405	976,500	3,796,294	(3,889)
GRAND TOTAL GENERAL FUND	340,609,172	75,739,979	340,834,472	(225,300)

GENERAL FUND REVENUES AS OF NOVEMBER 30, 2012

	ADJUSTED FY 2013	FY 2013 ACTUAL TO DATE	YEAR-END PROJECTION	OVER/(UNDER) BUDGET	
Property Taxes	139,622,843	7,421,148	139,575,482	(47,361)	(0.03%)
Penalties and Interest	1,277,732	236,809	1,444,391	166,659	13.04%
Sales Taxes	79,077,368	18,654,640	79,013,334	(64,034)	(0.08%)
Franchise Fees	43,350,496	11,496,188	43,806,638	456,142	1.05%
Charges for Services	22,348,470	5,218,556	24,339,364	1,990,894	8.91%
Fines and Forfeitures	15,379,769	2,527,895	13,133,042	(2,246,727)	(14.61%)
Licenses and Permits	11,670,060	2,675,811	12,838,980	1,168,920	10.02%
Intergovernmental Revenues	2,366,342	62,933	2,366,342	0	0.00%
County Participation	470,000	0	470,000	0	0.00%
Interest	400,000	0	400,000	0	0.00%
Rents and Other	1,480,510	375,641	1,481,322	812	0.05%
Transfers In	23,165,582	1,857,109	23,101,586	(63,996)	(0.28%)
SIF Revenues	0	20,203	0	0	
Other Sources	0	21,560	0	0	
Total General Fund:	340,609,172	50,568,490	341,970,481	1,361,309	0.40%
<u>Property Taxes</u>					
401010 Real Property Tax Collections	138,172,843	7,301,148	138,172,843	0	0.00%
401050 Special Fees - Delinquent Tax Collections	1,450,000	120,000	1,402,639	(47,361)	(3.27%)
Total Property Taxes	139,622,843	7,421,148	139,575,482	(47,361)	(0.03%)
<u>Penalties and Interest</u>					
401030 Penalties Property Tax Collections	1,277,732	236,809	1,444,391	166,659	13.04%
	1,277,732	236,809	1,444,391	166,659	13.04%
<u>Sales Taxes</u>					
411000 Sales Tax	77,323,488	18,263,037	77,439,696	116,208	0.15%
411020 Mixed Beverage Tax	1,697,880	377,748	1,517,638	(180,242)	(10.62%)
411030 Bingo Tax	56,000	13,854	56,000	0	0.00%
Total Sales Taxes	79,077,368	18,654,640	79,013,334	(64,034)	(0.08%)
<u>Franchise Fees</u>					
420230 Taxes Gas Service	3,625,261	0	3,336,115	(289,146)	(7.98%)
420240 Time-Warner	3,469,596	827,329	3,469,596	0	0.00%
420250 El Paso Water Utilities	10,454,077	3,052,582	10,454,077	0	0.00%
420290 AT&T	6,511,820	1,631,580	6,551,745	39,925	0.61%
420300 Oneok	1,200,000	367,081	1,200,000	0	0.00%
420320 Electric Company	16,250,676	5,038,941	16,512,501	261,825	1.61%
420330 Telecom Franchises	1,839,066	578,675	2,282,604	443,538	24.12%
Total Franchise Fees	43,350,496	11,496,188	43,806,638	456,142	1.05%
<u>Charges for Services</u>					
405067 Reimbursed Expenditures	746,642	776,007	2,830,062	2,083,420	279.04%
430620 Reimbursed Damages	5,000	722	2,479	(2,521)	(50.42%)
431180 Food Establishments Site Assessment	92,000	17,382	91,148	(852)	(0.93%)
431200 Ambulance Service Revenue	9,202,025	2,452,423	9,250,071	48,046	0.52%
431260 County Food Safety	128,000	14,875	77,350	(50,650)	(39.57%)
431270 Overseas Immunizations	6,514	9,734	38,936	32,422	497.73%
431280 Animal Impoundment Fees	298,000	100,702	390,660	92,660	31.09%
431310 Dental Clinic Fees	351,361	45,338	210,750	(140,611)	(40.02%)

GENERAL FUND REVENUES

AS OF NOVEMBER 30, 2012

	ADJUSTED FY 2013	FY 2013 ACTUAL TO DATE	YEAR-END PROJECTION	OVER/(UNDER) BUDGET	
431320	135,056	30,372	141,952	6,896	5.11%
431330	18,000	0	18,000	0	0.00%
431340	22,783	1,004	3,126	(19,657)	(86.28%)
431360	500	5,245	20,980	20,480	4096.00%
431370	44,000	8,239	32,956	(11,044)	(25.10%)
431380	68,000	21,736	62,401	(5,599)	(8.23%)
431390	1,000	0	1,000	0	0.00%
440000	0	42	0	0	
440040	638,950	97,460	637,536	(1,414)	(0.22%)
440200	480	558	558	78	16.25%
440210	70,000	9,585	70,000	0	0.00%
440220	60,000	8,922	60,000	0	0.00%
443000	217,571	50,518	217,571	0	0.00%
443010	37,720	7,344	37,720	0	0.00%
443020	352,430	79,992	352,430	0	0.00%
443040	476,450	95,960	431,542	(44,908)	(9.43%)
443060	30,000	7,192	30,000	0	0.00%
443070	986,500	206,032	986,500	0	0.00%
443550	824	200	824	0	0.00%
443560	1,900,000	345,936	1,900,000	0	0.00%
446000	4,085	0	0	(4,085)	(100.00%)
446020	13,730	5,541	22,163	8,433	61.42%
450400	2,500	440	2,500	0	0.00%
450630	30,000	7,562	29,012	(988)	(3.29%)
450640	125,373	580	44,082	(81,291)	(64.84%)
450650	1,100,000	350,627	1,141,345	41,345	3.76%
450680	298,047	77,713	308,278	10,231	3.43%
450690	25,000	19,441	37,503	12,503	50.01%
450730	4,800	432	2,800	(2,000)	(41.67%)
450740	292,811	0	292,811	0	0.00%
470500	4,562,318	362,695	4,562,318	0	0.00%
Total Charges for Services	22,348,470	5,218,549	24,339,364	1,990,894	8.91%
<u>Fines and Forfeitures</u>					
440390	298,926	53,957	220,785	(78,141)	(26.14%)
440400	3,400,000	622,915	3,278,899	(121,101)	(3.56%)
440410	60,000	12,009	47,073	(12,927)	(21.55%)
440420	25,000	5,459	21,836	(3,164)	(12.66%)
440430	45,000	13,165	52,661	7,661	17.02%
440440	2,600,000	365,918	2,159,598	(440,402)	(16.94%)
440450	470,000	78,530	332,709	(137,291)	(29.21%)
440460	28,438	7,542	30,167	1,729	6.08%
440470	590,000	116,138	504,971	(85,029)	(14.41%)
440480	655,000	115,706	476,808	(178,192)	(27.20%)
440490	71,725	13,644	67,621	(4,104)	(5.72%)
440500	399,637	80,079	372,961	(26,676)	(6.68%)
440510	0	7,424	29,696	29,696	
440520	4,455	7,571	30,955	26,500	594.84%
440530	692,000	162,762	662,132	(29,868)	(4.32%)
440550	3,118,853	444,037	2,318,624	(800,229)	(25.66%)
440560	2,202,030	324,842	1,857,785	(344,245)	(15.63%)
440570	2,500	988	3,951	1,451	58.04%

GENERAL FUND REVENUES AS OF NOVEMBER 30, 2012

	ADJUSTED FY 2013	FY 2013 ACTUAL TO DATE	YEAR-END PROJECTION	OVER/(UNDER) BUDGET	
440580 Recoveries - Professional Bond	3,800	0	0	(3,800)	(100.00%)
440600 Time Payment Fees - Muni Court	334,554	69,613	306,467	(28,087)	(8.40%)
440620 CITY - FTA	41,100	8,805	35,218	(5,882)	(14.31%)
440640 Narcotics Reimbursement Fee	17,500	2,714	10,856	(6,644)	(37.97%)
440660 Judicial Salaries - City	64,251	14,078	56,269	(7,982)	(12.42%)
441000 Appeals Board Fees	255,000	0	255,000	0	0.00%
Total Fines and Forfeitures	15,379,769	2,527,895	13,133,042	(2,246,727)	(14.61%)
<u>Licenses and Permits</u>					
441010 Building Services Investigation Fees	14,775	2,960	14,901	126	0.85%
441020 Building Permits	1,800,000	354,531	1,822,741	22,741	1.26%
441030 Demolition Permits	12,000	3,270	13,000	1,000	8.33%
441040 Electrical Permits	650,000	239,724	811,257	161,257	24.81%
441050 Fire Protection Permits	0	0	0	0	
441060 Grading Permits	142,286	35,029	146,006	3,720	2.61%
441070 Mechanical Permits	725,000	152,517	717,517	(7,483)	(1.03%)
441080 Mobile Home Placement Permits	4,000	2,736	10,000	6,000	150.00%
441090 Plan Review Fees	275,000	53,157	226,157	(48,843)	(17.76%)
441100 TAS Plan Review Fees	0	2,400	0	0	
441110 Plumbing (CHP) Health Permits	10,000	0	10,000	0	0.00%
441120 Plumbing Permits	547,601	157,501	581,285	33,684	6.15%
441130 Roofing Permits	522,363	93,929	404,487	(117,876)	(22.57%)
441140 Sidewalk and Driveway Permits	10,000	9,389	10,000	0	0.00%
441150 Signs Permits	89,000	53,733	200,000	111,000	124.72%
441160 Zoning Board Fees	26,000	5,975	26,000	0	0.00%
441180 Building Services Report Sales	4,500	0	0	(4,500)	(100.00%)
441190 Other Permits and Licenses	280,614	43,518	254,583	(26,031)	(9.28%)
441210 Charitable Solicitation Permit	8,000	3,312	10,000	2,000	25.00%
441230 Parade Permits	9,000	3,600	12,000	3,000	33.33%
441240 Paving Cut Permits	8,000	1,564	8,000	0	0.00%
441260 Subdivision Permits	68,338	78,600	225,701	157,363	230.27%
441280 Taxi Cab Operating Permits	35,100	2,770	54,175	19,075	54.34%
441290 Alarms Licenses	350,706	204,286	1,368,106	1,017,400	290.10%
441300 Alcoholic Beverage Licenses	135,000	31,684	135,147	147	0.11%
441310 Amplification Permits	8,000	1,998	8,000	0	0.00%
441320 Animal Permit and Registration	0	0	100	100	
441330 Assembly Permits	100	0	0	(100)	(100.00%)
441340 Cab Driver Licenses	0	69	300	300	
441350 Chauffeur Licenses	3,000	1,021	3,484	484	16.13%
441370 Electrical Licenses	2,500	0	2,500	0	0.00%
441380 Food Establishment Licenses	750,432	154,576	693,165	(57,267)	(7.63%)
441390 Food Management School Fees	680,198	158,067	729,067	48,869	7.18%
441400 Home Improvement Contractor Fee	150,000	44,100	150,000	0	0.00%
441410 Sign Contractor Licenses	14,000	1,214	14,000	0	0.00%
441420 Zoning Home Occupation License	11,000	0	11,000	0	0.00%
441430 Penalties Late Fees	70,000	14,820	58,127	(11,873)	(16.96%)
441470 Chartered Tour Limo Fees	15,612	12,401	13,592	(2,020)	(12.94%)
441490 Storm Drain Permits Fees	9,882	2,196	13,203	3,321	33.61%
441510 Special Privilege Permits	15,000	120	500	(14,500)	(96.67%)
441520 Residential Building Permits	3,573,997	566,128	3,339,404	(234,593)	(6.56%)
441530 Application Annual Process Fee	62,646	11,448	61,625	(1,021)	(1.63%)
441540 Condemnation Fee	1,789	526	2,104	315	17.61%
441550 Fire Accident Investigation Fee	5,000	1,486	2,380	(2,620)	(52.40%)

GENERAL FUND REVENUES AS OF NOVEMBER 30, 2012

	ADJUSTED FY 2013	FY 2013 ACTUAL TO DATE	YEAR-END PROJECTION	OVER/(UNDER) BUDGET	
441560	4,500	3,737	11,000	6,500	144.44%
441630	6,000	0	950	(5,050)	(84.17%)
442000	143,411	25,270	143,411	0	0.00%
442010	344,537	117,136	448,770	104,233	30.25%
442040	0	62	62	62	
442060	71,173	23,250	71,173	0	0.00%
Total Licenses and Permits	11,670,060	2,675,811	12,838,980	1,168,920	10.02%
<u>Intergovernmental Revenue</u>					
460220	1,641,342	15,433	1,641,342	0	0.00%
460250	725,000	47,500	725,000	0	0.00%
Total Intergovernmental Revenue	2,366,342	62,933	2,366,342	0	0.00%
<u>County Participation</u>					
460240	470,000	0	470,000	0	0.00%
<u>Interest</u>					
450000	400,000	0	400,000	0	0.00%
<u>Rents and Other</u>					
450200	838,600	165,580	838,600	0	0.00%
450210	640,361	209,249	640,361	0	0.00%
450600	1,000	0	1,000	0	0.00%
450660	0	812	812	812	
450700	549	0	549	0	0.00%
Total Rents and Other	1,480,510	375,641	1,481,322	812	0.05%
<u>Transfers In</u>					
431600	1,779,000	428,747	1,715,004	(63,996)	(3.60%)
431610	3,300,000	825,000	3,300,000	0	0.00%
470000	12,960,306	603,362	12,960,306	0	0.00%
470020	5,126,276	0	5,126,276	0	0.00%
Total Transfers In	23,165,582	1,857,109	23,101,586	(63,996)	(0.28%)
<u>SIF Revenues</u>					
404451	0	20,191	0	0	
404471	0	11	0	0	
404480	0	1	0	0	
Total Transfers In	0	20,203	0	0	
<u>Other Sources(Uses)</u>					
470400	0	21,560	0	0	
TOTAL REVENUE	340,609,172	50,568,483	341,970,481	1,361,309	0.40%

¹ Account 470020 -- This figure equates to an authorized use of fund balance.

Capital Improvement Program
Budget Transfer Report
First Quarter FY 2013

Date	Amount	Justification	Funding Source
9/24/2012	\$6,000	BT2013-0008 ECM* to transfer appropriations of \$6,000 from the Facility Rehabilitation Citywide master account into the Fire Station #08 - WOMEN'S RESTROOM/LOCKER ROOM project. Funding source is FY2012-13 COs.	FY2012-13 COs
9/26/2012	\$88,000	BT2013-0009 ECM to transfer appropriations of \$88,000 from the Rehabilitation Citywide master account into the Fire Station #19 - WOMEN'S RESTROOM/LOCKER ROOM project. Funding source is FY12-13 COs.	FY2012-13 COs
9/26/2012	\$93,000	BT2013-0010 ECM to transfer appropriations of \$93,000 from the Facility Rehabilitation Citywide master account into the Fire Station #20 - WOMEN'S RESTROOM/LOCKER ROOM project. Funding source is FY12-13 COs.	FY2012-13 COs
9/26/2012	\$58,000	BT2013-0011 ECM to transfer appropriations of \$58,000 from the Facility Rehabilitation Citywide master account into the Fire Station #26 - WOMEN'S RESTROOM/LOCKER ROOM project. Funding source is FY12-13 COs.	FY2012-13 COs
11/7/2012	\$70,000	BT2013-0089 ECM to transfer \$70,000 from five existing complete Parks projects (Paseos Del Sol Park Phase I, Bartlet Landing Park, Tres Suenos #1, Palo Verde Park, Modesto Gomez Park) to set up TIERRA DEL SOL NO. 62 and transfer balance to Parks Upgrade-2008 Reprogramming master acct. Funding source FY2008 Reprogramming COs (District 5).	FY2008 REPROG COs
11/14/2012	\$45,000	BT2013-0109 ECM to transfer \$45,000 from 3 existing complete Parks Projects (Tierra Del Este #50A, Tierra Del Este #50B, Hueco Club Estates #2 Park) to set up project SUNSET VIEW PARK and transfer balance to the Parks Upgrade-2008 Reprogramming master acct. Funding source is FY2008 Reprogrammed COs (District 1).	FY2008 REPROG COs
11/26/2012	\$1,275,086	BT2013-0126 ECM to transfer \$1,275,085.99 from the City-County Health Admin PH 3 project for the LUTHER BUILDING REHAB project per City Council motion November 6, 2012 Regular Agenda item #6E. Funding source is 2006 COs.	FY2006 COs
11/27/2012	\$119,847	BT2013-0128 ECM to transfer \$119,846.70 from the City-County Health Admin PH 3 project to the LUTHER BUILDING REHAB project per City Council motion November 6, 2012 Regular Agenda 6E. Funding source is 2009 COs.	FY2009 COs

*ECM - Engineering and Construction Management