



ANNUAL OPERATING BUDGET
FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 1993

Annual Operating Budget For the Fiscal Year Beginning October 1, 1993

The seal of El Paso County, Texas, is a circular emblem. It features a central five-pointed star surrounded by a wreath. The words "EL PASO COUNTY TEXAS" are inscribed around the perimeter of the seal. The seal is the background for the text in this section.

Commissioners Court Members

Alicia R. Chacón, County Judge
Charles C. Hooten, County Commissioner, Precinct 1
Orlando Fonseca, County Commissioner, Precinct 2
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El Paso County Courthouse

County of El Paso, Texas

Preface

This preface is intended to serve the readers who are unfamiliar with the structure and functions of county governments in the State of Texas.

County governments in Texas are political subdivisions of the State. The State has created 254 counties. Initially, the counties were primarily created to facilitate the judicial system. Presently, however, because of the evolution that has resulted from enactment of a great deal of State legislation over the years, the county governments in Texas are involved not only with the judicial system, but also the delivery of health and welfare services, law enforcement, public safety, cultural and recreational activities, and construction and maintenance of roads and bridges. In comparison to some of the other states, Texas counties do not have any ordinance making authority, other than some very narrow authority specifically granted by special State legislation.

All of the counties in Texas have many analogous characteristics and are similarly organized. Each county has a governing body called commissioners court. The commissioners court is composed of five members. One member, the county judge, is elected at large to a four-year term. The other four members are county commissioners. Each county commissioner is elected from a precinct to a four-year term. County judges have judicial responsibilities in all but the largest urban counties. In large urban counties, such as El Paso County, the county judge has no judicial responsibilities. Instead, the El Paso County Judge is often referred to as the County's Chief Executive Officer (CEO). In all Texas counties, county judges preside over commissioners court meetings.

Other elected officials in most Texas counties usually include the county treasurer, county clerk, district clerk, county attorney, district attorney, county tax assessor-collector, county sheriff, one or more locally elected state district judge(s), one or more county court at law judge(s), one or more justice(s) of the peace, and one or more constable(s). As has happened in a few other counties, several years ago, in a statewide election, the voters of Texas amended the constitution to abolish the El Paso County Treasurer. After this abolishment, commissioners court formally instructed the county auditor, an appointed official, to perform all of the statutorily mandated treasury functions. The state district judges in each county appoint the county auditor. In El Paso County, the county auditor, among other duties and responsibilities, serves as the County's chief accounting officer, budget officer, payroll officer, investment officer, treasury officer, internal auditing officer and cash management officer.

The commissioners court serves as the executive branch of county government. Among a myriad of other constitutional and statutory duties and responsibilities, the five members of commissioners court have the exclusive responsibility and authority to approve the county's operating budget, approve budgetary amendments, set the ad valorem property tax rates, audit and direct settlement of all claims against the county. Additionally, this body appoints certain

county officials and board members. The commissioners court also determines when propositions to issue bonds will be submitted to the voters.

In Texas, there is usually a difference in the delivery of some services between rural counties and urban counties such as El Paso County. For one example, in rural counties the sheriff does the majority of the police patrol work. In comparison, in the larger urban counties, the sheriff's responsibilities usually focus predominately on detention facility management. For another example, most of the larger urban counties place less emphasis on the construction and maintenance of roads and bridges than smaller rural counties, especially where most streets are located within the boundaries of one or more cities.

The sources of revenue available to counties in Texas are very limited. The primary sources of revenue available to most counties include: (1) ad valorem property taxes, (2) sales and use taxes, (3) hotel occupancy taxes, (4) intergovernmental revenues, (5) service charges, and (6) a complex conglomeration of fines, fees of office, user fees and forfeitures. The Texas legislature has imposed on and attached to its counties, through the enactment of special legislation, very tight constraints on most of the counties' revenue sources.

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1993**

TABLE OF CONTENTS

INTRODUCTION

	<u>Page No.</u>
Budget Letter	1 - 11
El Paso County Organizational Chart	12
El Paso County Organized by Function	13
El Paso County Directory of Principal Officials	14
El Paso County Auditor's Office Organizational Chart	15
Synopsis of Budgeted Funds	16 - 18
Authorized Full-Time Equivalent Position Listing	19 - 23
Listing of Changes in Authorized Positions	24
Summary Budgetary Information for all Funds by Function	25 - 26
Historical Budgetary and Actual Trends	27 - 31

REVENUES

General Fund	33 - 36
Special Revenue Fund	36 - 41
Debt Service Fund	42
Capital Project Fund	42
Grant Fund	43
Enterprise Fund	43
Budgeted Revenues Graph	44

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1993**

TABLE OF CONTENTS

EXPENDITURES

	<u>Page No.</u>
Budgetary Information by Character:	
General Fund	45
Special Revenue Fund	45
Grant Fund	45
Enterprise Fund	45
Debt Service Fund	45
Capital Projects Fund	45
Budgetary Information by Object:	
General Fund	47
Special Revenue Fund	47
Grant Fund	47 - 48
Enterprise Fund	48
Debt Service Fund	48
Capital Projects Fund	48
Budgetary Information by Sub-Object:	
General Fund	49 - 51
Special Revenue Fund	51 - 52
Grant Fund	52 - 53

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1993**

TABLE OF CONTENTS

	<u>Page No.</u>
Enterprise Fund	53
Debt Service	53
Capital Projects Fund	53
Budgetary Information by Function and Index:	
General Fund	55 - 57
Special Revenue Fund	57
Grant Fund	57
Enterprise Fund	58
Debt Service Fund	58
Capital Projects Fund	58
Summary of Budgeted Interfund Transfers	59
GENERAL FUND EXPENDITURES	
Fund Balance Summary	61
General Fund Budgeted Expenditures Graph	62
General Government:	
County Judge	63
Commissioner Precinct Number 1	64
Commissioner Precinct Number 2	65
Commissioner Precinct Number 3	66
Commissioner Precinct Number 4	67
County Auditor and Treasury	68 - 69

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1993**

TABLE OF CONTENTS

	<u>Page No.</u>
General Government - Continued:	
County Purchasing Agent	70 - 71
County Personnel	72
County Clerk	73
Bail Bond Administration	74
District Clerk	75 - 76
Consolidated Data Processing	77 - 78
County Elections	79
Facilities Management	80
County Communications	81
General and Administrative	82
General Fund Aquatic Project	83
Grant Match	84
County Tax Office	85 - 86
Records Management	87
Risk Management	88
Parking Garage Maintenance and Operations	89
Administration of Justice:	
34th District Court	91
41st District Court	92
65th District Court	93
120th District Court	94
168th District Court	95
171st District Court	96
205th District Court	97
210th District Court	98
243rd District Court	99
327th District Court	100
346th District Court	101
Council of Judges Administration	102
District Judges-Salary Supplement	103
6th Administrative Judicial District	104
Court Masters	105
Criminal Law Magistrate Court	106

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1993**

TABLE OF CONTENTS

	<u>Page No.</u>
Administration of Justice-Continued:	
County Court at Law Administration	107
County Court-at-Law Number 1	108
County Court-at-Law Number 2	109
County Court-at-Law Number 3	110
County Court-at-Law Number 4	111
County Court-at-Law Number 5	112
County Probate Court	113
County Court-at-Law and Probate Judges Salary	114
Criminal Justice Information System	115
Public Defender	116
Juvenile Court Administration	117
Justice of the Peace Number 1	118
Justice of the Peace Number 2	119
Justice of the Peace Number 3	120
Justice of the Peace Number 4	121
Justice of the Peace Number 5	122
Justice of the Peace Number 6	123
Justice of the Peace Number 7	124
Eight Court of Appeals	125
District Attorney	126
County Attorney	127 - 128
Special Probate Court	129
Public Safety:	
County Sheriff-Detention Facility	131 - 132
County Sheriff-Law Enforcement	133 - 134
County Sheriff-Courthouse Security Fund	135
Ambulance Services	136
West Texas Community Supervision and Corrections	137 - 138
Juvenile Probation	139 - 141
Constable Precinct Number 1	142
Constable Precinct Number 2	143
Constable Precinct Number 3	144
Constable Precinct Number 4	145

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1993**

TABLE OF CONTENTS

	<u>Page No.</u>
Public Safety-Continued:	
Constable Precinct Number 5	146
Constable Precinct Number 6	147
Constable Precinct Number 7	148
Emergency Management	149 - 150
Health and Welfare:	
City-County Health Unit	151
Medical Examiner	152
General Assistance	153
Child Welfare	154
Child Guidance	155
Life Management	156
Charities	157
Mental Health	158
C.A.S.A. Program	159
Keep El Paso Beautiful	160
Animal Control	161
Center for the Deaf	162
Shelter for Battered Women	163
Retired Senior Volunteer Program	164
Foster Grandparent Program	165
Project Amistad	166
Veteran's Assistance	
Resource Development:	
Agriculture CO-Op Extension	167
Historical Commission	168
Industrial Development	169
Economic and Community Development	170

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1993**

TABLE OF CONTENTS

Page No.

Culture and Recreation:

Ascarate Park	171
Golf Course	172
Coliseum	173
Swimming Pools	174
Rural Parks and Pools	175
County Library	176

SPECIAL REVENUE FUNDS

Road and Bridge Fund	177 - 179
Tourist Convention Fund	180 - 183
National Trust Heritage Tourism Program Fund	184 - 185
El Paso Convention and Performing Arts Center Fund	186 - 188
County Tourist Promotion Fund	189 - 190
Alternative Dispute Resolution Center Fund	191 - 192
District Attorney Drug Forfeitures Fund	193 - 194
Coliseum Tourist Promotion Fund	195 - 196
Commissary Inmate Profit Fund	197 - 198
County Clerk Records Management and Preservation Fund	199 - 200
Sheriff' Auction Proceeds Fund	201 - 202
Records Management and Preservation Fund	203 - 204
Courthouse Security Fund	205 - 206
County Attorney Commissions Fund	207 - 208
Continuing Legal Education Fund	209 - 210
County Law Library Fund	211 - 212

DEBT SERVICE FUNDS

Fund Balance Summary and Tends	213 - 214
Schedule of Outstanding Bonded Indebtedness	215
County of El Paso Total Assessed Property Values	216
County of El Paso Debt Limits Based on Assessed Property Values	216
County of El Paso Comparison of Budgeted to Policy Debt Limits	216
County of El Paso Historical Ad Valorem Tax Rates	217
Debt Service Payment Requirements	218
Description of Indebtedness	219 - 220

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1993**

TABLE OF CONTENTS

CAPITAL PROJECTS FUND

Page No.

Fund Balance Summary and Trends	221 - 222
Capital Project Planning	223
Permanent Improvements	223 - 224
Major Capital Outlays	224 - 225
Schedule of Proposed and Pending Capital Planning Projects	226 - 230

OTHER FUNDS

Enterprise Fund	231 - 232
Grant Funds	233 - 235

APPENDICES

The Budgeting Process	A-1
Statement of Financial Policies	B-1
Commissioners Court Order Approving the Ad Valorem Property Tax Rate	C-1
Commissioners Court Order Approving the Operating Budget for the Fiscal Year Beginning October 1, 1993	D-1
Glossary	E-1



INTRODUCTION



COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

S. E. SEELY
COUNTY AUDITOR

January 5, 1994

ROOM 406, COUNTY COURTHOUSE BUILDING
500 EAST SAN ANTONIO STREET
EL PASO, TEXAS 79901-2421
(915) 546-2040

The Honorable Alicia R. Chacón, County Judge
and Honorable County Commissioners
County Courthouse Building, Suite 301
500 East San Antonio Street
El Paso, Texas 79901

Dear Judge and Commissioners:

The annual operating budget of the County of El Paso, Texas ("County") for the fiscal year beginning October 1, 1993 is submitted herewith. The budget was prepared pursuant to the provisions contained in the *Texas Local Government Code, Chapter 111, Subchapter B*.

During the 1993 summer months, many public budgetary meetings were held by the commissioners court members. These meetings were attended by elected officials, department heads, staff members and many interested citizens before this budget was finally adopted. At these public budgetary meetings, while setting financial priorities, many possible sources and uses of County revenues were considered, amended, approved and disapproved. This lengthy and diligent budgetary development process resulted in producing a practical and cost efficient spending plan for the current fiscal year.

While the County's overall financial condition is pretty fragile; it is also fairly sturdy despite some extraordinary weaknesses in the local and regional economy. The accompanying budget delineates some areas where delivery of services is lagging behind the needs of the County. This budget, nonetheless, represents the serious efforts made by the commissioners court members to develop a conservative and sensible balance of planned expenditures and to generate satisfactory reserve levels while simultaneously levying the lowest possible ad valorem property tax rate.

MAJOR INITIATIVES

There are some major goals of the County that may not be obvious from reading the material included in this budget. These goals will either be started, continued or accomplished in fiscal year 1994. For example, the fiscal year 1994 budget is designed to focus on the

following challenges: (a) constructing, staffing, and operating the new detention facility annex, (b) bolstering the general financial condition of the County with the objective of improving the County's bond ratings, (c) reversing the multi-year trend of the general fund's dwindling fund balance, (d) increasing services in order to reduce crime, homelessness, communicable diseases, and substance abuses, and (e) increasing the overall effectiveness and efficiency of services rendered to the public.

ECONOMIC CONDITION AND OUTLOOK

El Paso County, named in the early days for being a well-known pass through the Rocky Mountains, is the most western County in Texas, and is about equidistant from Houston, Texas, Los Angeles, California and Denver, Colorado. Also, bordered on the east side by Hudspeth County, El Paso County is just to the north of the International Boundary between the United States and the Republic of Mexico, and touches Doña Ana County in New Mexico. Figure 1 shows the exact location of El Paso County in relation to the rest of the State. The County is a major crossroads for intercontinental north-south and east-west traffic. The County's population has

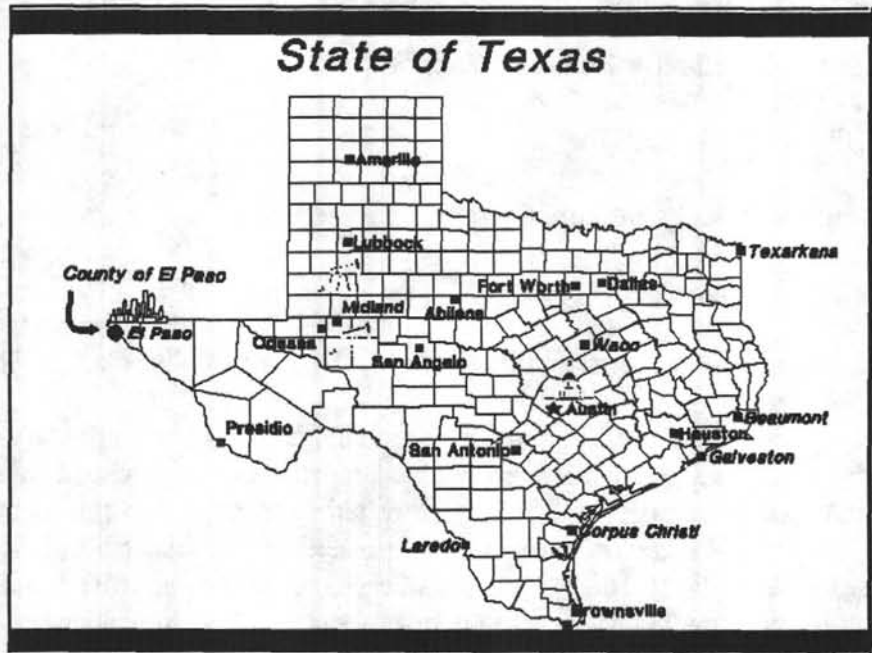


Figure 1

been estimated by local officials to be 619,286; and, it spans a geographic area of about 1,058 square miles. The population of the City of El Paso, the County seat, has been estimated by local officials to be 540,203. El Paso is the largest United States City on the United States-Mexico border. It is the fourth largest City in the State, and the twenty-second largest City in the nation. Ciudad Juarez in Mexico, separated from El Paso County only by the Rio Grande River, has a population estimated by their Chamber of Commerce to be over 1.2 million.

The County enjoys sound diversification in its economy. The County's economy is sustained predominately by manufacturing, military establishments including Fort Bliss and Biggs Field, ore smelting, refining, food processing, educational facilities including the University of Texas at El Paso and El Paso Community College, farming, tourism, and domestic and foreign

commerce. The *Texas Almanac* states cattle, hogs, cotton and pecans are primary sources of agricultural income. Also, apparel manufacturing is one of the leading industries in the area. Moreover, a substantial manufacturing sector exists mainly due to the maquiladora or "twin plant" program with the Republic of Mexico. The "twin plant" program permits various portions of manufacturing to be performed in Ciudad Juarez while associated activities are done within the County.

This part of the State ranks as one of the top growth areas in the southwestern region of the United States. The overall economic conditions and outlook of the County are, and we anticipate will continue to be, financially sound and stable through, at least, the fiscal year ending September 30, 1997.

The El Paso Metropolitan area continues to grow, although, the manufacturing, finance, insurance and real estate sectors have been especially hurt by the latest national recession. Personal income and the population in El Paso, however, have continued to grow substantially since 1991. Several of the local and regional economists expect job growth will continue in all sectors in 1995 and 1996.

Total nonfarm employment in the El Paso Metropolitan area remains stable. Although El Paso did add jobs for the eighth straight year, the Metro did so by a very slim margin. Future job growth should become more vigorous as the national economy gains momentum. Industries with the strongest growth rate will be manufacturing, wholesale and retail trade and services. Mining, transportation, public utilities, finance, insurance and real estate sectors will continue to grow through 1994, though very slowly.

The renewed attraction of El Paso County as a favorable business environment, coupled with low interest rates, should stimulate construction activity. Construction of industrial facilities such as the two new Lee Company and the Leviton plants, along with new home construction, should lead the way in reversing the County's 9.3 percent employment decline in 1991. Through 1994, about 300 construction jobs will be added yearly, an average annual growth of 3.7 percent.

The County's personal income will continue to grow faster than the State's, increasing to 8.4 billion dollars in 1993, or 8.0 percent annual growth. However, per capita personal income of \$12,523 in 1992 is comparatively low, at around 69 percent of the State average.

Natural increase (births less deaths) remains the major contributor to the County's population growth, adding over 10,500 persons per year. The County is expected to add approximately 34,000 people between 1991 and the end of 1994, or 1.9 percent growth per year. It has been estimated that the population in the County should reach about 640,000 during the latter part of 1994.

BUDGETARY AND ACCOUNTING STRUCTURE

The County's accounting and budgetary records are maintained on a modified accrual basis, and organized and operated on a fund basis. A "fund" is defined by the Governmental Accounting Standards Board (GASB) as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Though the County maintains many funds, the vast majority of mandatory and discretionary expenditures are in the following major types of funds:

The General Fund is the main operating fund of the County. It is used to account for all transactions not accounted for in the County's other funds. Most of the County's operating expenditures are financed with revenues received by the general fund.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specific purposes.

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

The County does have other funds of importance. These other funds, however, have substantially less widespread fiscal and managerial impact.

Each year, the commissioners court budgets for and approves transfers of certain monies between one or more of the County's funds. The largest of the transfers are:

1. from the road and bridge fund to the general fund to pay for indirect services;
2. the transfer of certain fines and forfeitures from the road and bridge fund (where they are statutorily credited) to the general fund; and,
3. the transfer of vehicle license fees to the general fund from the road and bridge fund to pay specific activities.

THE BUDGETARY PROCESS

The County maintains a reliable system of budgetary controls. The primary goal of maintaining these budgetary controls is to insure complete compliance with legal provisions embodied in the annual budgets that are approved by the County's governing body. The appropriations of the activities of the general fund, special revenue funds other than grants and debt service funds are included in the annual budgets. Also, budgets are adopted for the major capital construction projects.

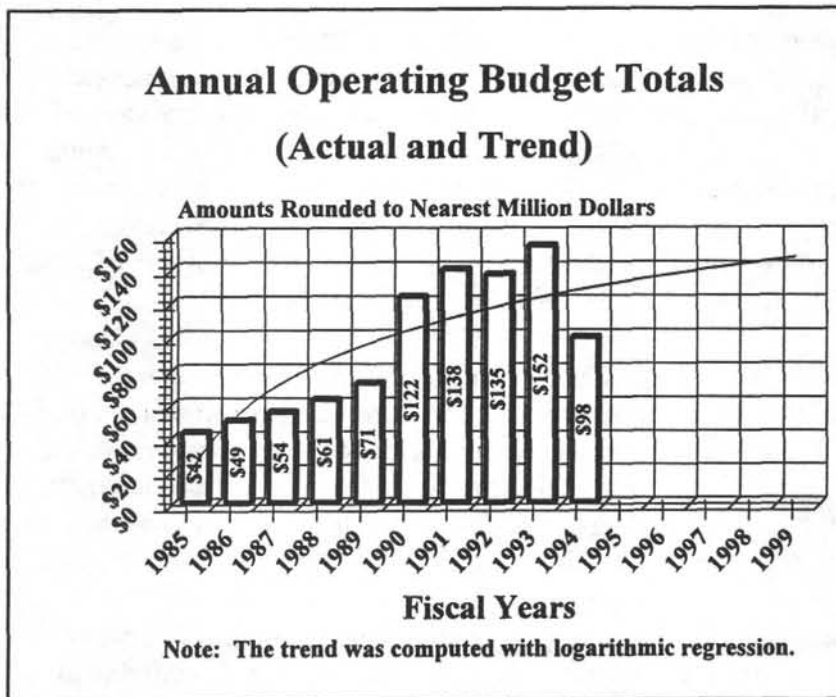


Figure 2

According to various applicable budgetary laws of the State of Texas, any County's expenditures may not legally exceed the amounts appropriated in each fund. Accordingly, this County controls appropriations at the category level (i.e., Personnel, Operating, and Capital) for each department within the General and Special Revenue Funds. Capital expenditures within all funds are segregated and shown as a separate component for budgetary and actual purposes. All of the Debt Service Funds' expenditures for principal and interest on long-term debt are considered to be in

the operations category. All Capital Project Funds' are budgeted on a project basis and all are considered to be in the category of capital expenditures. Transfers of similar appropriations may be made between categories or departments only with the formal approval of the Commissioners Court.

On October 7, 1992 the commissioners court members adopted an operating budget for the twelve-month period ending September 30, 1993 totaling \$97,876,139. This budget was increased by commissioners court by a net amount of \$54,547,051 during fiscal year 1993 with thirty-eight amendments. Many of these budgetary amendments were to: (1) adjust capital construction projects, (2) adjust budgetary provisions for different grants and (3) transfer appropriations that were determined by commissioners court to be in excess of current needs to various activities that were discovered to be inadequately funded. After commissioners court approval of these thirty-eight budgetary amendments, the operating budget totaled \$152,423,190.

For comparative purposes, on October 7, 1993 the commissioners court approved and adopted an annual operating budget amounting to \$98,468,003 for the fiscal year beginning October 1, 1993. The graph in Figure 2 displays a ten-year history and trend of the County's annual operating budget totals.

Pursuant to the *Texas Local Government Code*, § 111.032, the county auditor serves as the budget officer and is responsible for preparing the County's annual operating budget. The County's budgetary procedures stipulate that each department must submit a budget request to the county auditor. The county auditor prepares an estimate of revenues and a compilation of the departmental requests and submits this information to the commissioners court.

Many public budgetary hearings are held by the commissioners court. During at least one of the public hearings, one or more representatives from each department or agency will appear before the court to present and justify their request. Before deciding on the final budget, the commissioners court may increase, decrease or eliminate the amounts requested. Serving as a statutorily prescribed "check and balance" to prevent deficit fund balances from occurring, appropriations approved by a majority of the members of commissioners court for expenditures in current operating funds cannot, in any event, exceed the undesignated fund equity as of the first day of the fiscal year plus the county auditor's estimate of anticipated revenues.

After the budget has been approved by the commissioners court, the county auditor's accounts payable division continually monitors budgetary limits to prevent expenditures from exceeding appropriation limits and frequently informs the commissioners court of the condition of the various budgetary accounts. According to State legislation, purchase orders and contracts are not valid until the county auditor has certified that money is or will be available to make payments.

Encumbrances registered against budgeted appropriations are recorded in the County's records when purchase orders, contracts or other appropriate supporting documents are executed. All encumbrances remaining open at the fiscal year end are rolled forward into the succeeding budget.

Formal budgetary integration is employed for the general fund, special revenue funds, capital projects funds and debt service funds. Grant funds are budgeted for various fiscal periods depending on the length of the contractual agreements of the grants.

Budgetary Synopsis

In a summary, the following table compares, by major fund type, the County's fiscal year 1994 appropriations with the associated fiscal year 1993 expenditures. The total fiscal year 1994 appropriations were \$98,468,003 or 10.61 percent less than the associated total fiscal year 1993 expenditures of \$108,915,669.

Fund Type	FY 1994 Appropriations	FY 1993 Expenditures and Transfers	Amount of Change	Percent of Change
General Fund	\$66,656,983	\$58,196,269	\$8,460,714	12.69%
Special Revenue Funds	17,406,083	17,905,045	-498,962	-2.87%
Debt Service Funds	14,348,842	24,548,949	-10,200,107	-71.09%
Capital Projects Funds	56,095	8,265,406	-8,209,311	-14,634.66%
Grand Totals	\$98,468,003	\$108,915,669	-\$10,447,666	-10.61%

GENERAL FUND

The general fund is the County's primary operating fund. The main sources of revenue going into this fund come from taxes, fines and forfeitures, reimbursement from other governmental entities, fees of office and interest income. The commissioners court uses this fund to finance mandatory and discretionary activities. The general fund appropriations in the fiscal year 1994 budget total \$66,656,983 which is an increase of \$5,534,384 or 9.1 percent more than the associated fiscal year 1993 appropriations.

General Fund Revenues

Ad valorem property taxes is the source that generates the largest amount of revenues for the County. The general fund receives about 37 percent of its revenues from ad valorem property taxes. This percentage may vary from year-to-year because commissioners court, pursuant to "truth in taxation legislation," sets the tax rate each year. The tax rate is applied to the tax base that is compiled by the Central Appraisal District (CAD). A tax rate of \$0.260382 per \$100 of assessed valuation was levied by commissioners court for fiscal year 1993; and, a tax rate of \$0.293296 per \$100 of assessed valuation was levied by commissioners court for fiscal year 1994. Based mostly on history and current eco-

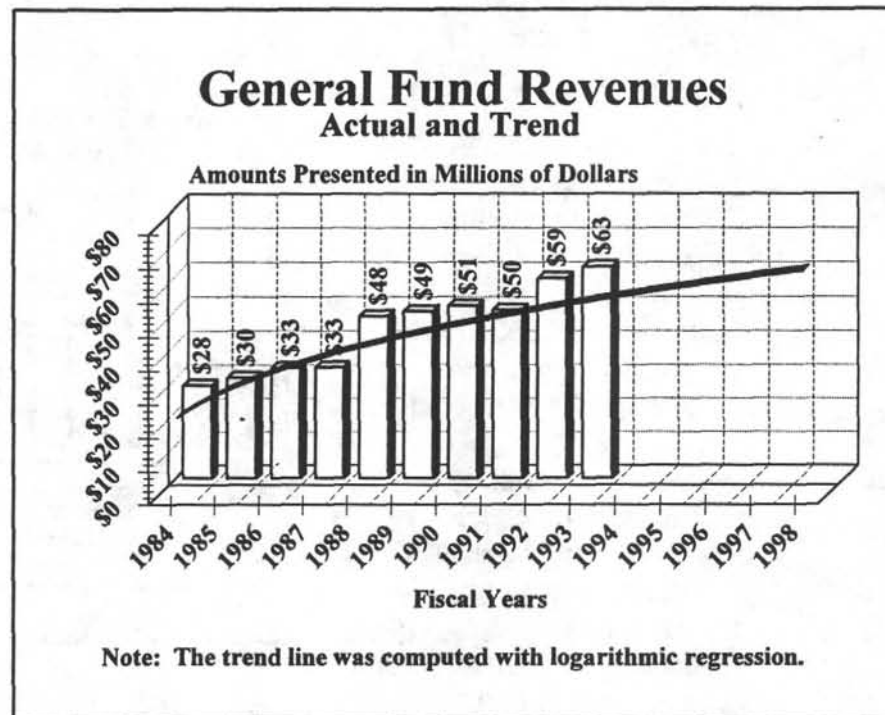


Figure 3

conomic influences, it is normally estimated that between 97 percent and 98 percent of the property tax levied will actually be collected.

The sales and use tax generates the second largest amount of general fund revenue. This is the County's only substantial elastic revenue source. Ironically, however, the State's truth in taxation legislation basically requires that the County's property taxes must be reduced by the same amount that the sales and use taxes increased.

Most of the other major general fund revenue sources, including the one-half percent sales and use tax, are limited and controlled by state legislators rather than commissioners court members. The other major revenue sources include fees of office, user fees, fines and forfeitures, intergovernmental revenues, bingo taxes, franchise taxes and interest income. Trends and estimates of these revenue sources are projected by using a statistical software forecasting program that is adjusted for anticipated impacts of recent legislative changes and current economic circumstances.

The graph in Figure 3 is presented to show the general fund's actual revenues for the last ten fiscal years and the trend of those revenues. The trend of those revenues is the result of a statistical calculation.

General Fund Expenditures

A graph showing the actual general fund aggregate expenditure totals for the last ten fiscal years and a logarithmic trend of these expenditures is presented in Figure 4.

The general fund provides funds for seven major classifications of expenditures. These major classifications are: (1) general government; (2) administration of justice; (3) public safety; (4) health and welfare; (5) resource development; (6) culture and recreation; and, (7) capital outlays.

General Government. The primary functions in this expenditure classification are operations, general administration, recording deeds and other legal documents, data processing and personnel operations. Also, included in this class are the expenditures of the county judge, county commissioners, county clerk and district clerk.

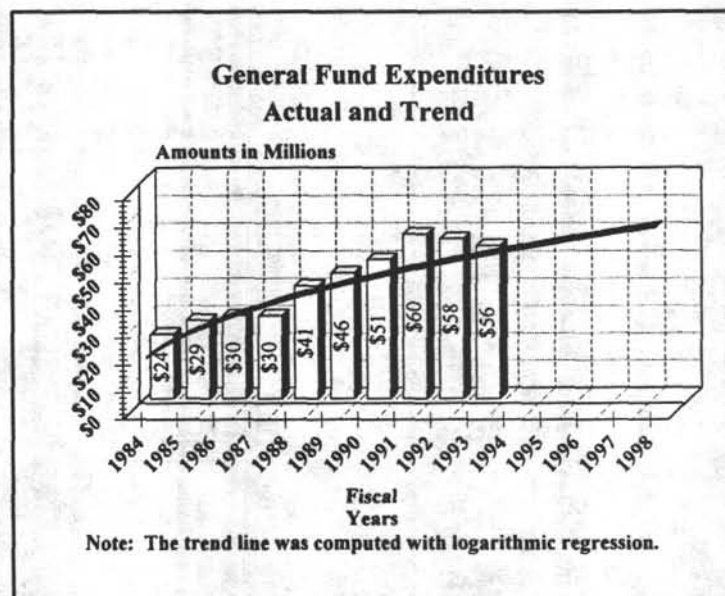


Figure 4

Administration of Justice. El Paso County provides the funding to operate five County Courts at Law and a Probate Court. The County also provides facilities and pays for a sizeable portion of the operating expenses of eleven State District Courts in the County. Other officials associated with the judicial system are the county sheriff, district attorney, county attorney, public defender, criminal law magistrate, chief juvenile probation officer, chief adult probation officer, two court masters, seven justices of the peace and seven constables.

Public Safety. Major expenditures within this bracket are for the county sheriff's activities, including a detention facility and a detention facility annex. Also, expenditures for ambulance services and civil defense are classified under this heading.

Health and Welfare. The County of El Paso and the City of El Paso participate almost equally with the monetary commitments of certain public health and dental programs. The programs include public health and dental facilities, air pollution control, water pollution control, mosquito control and animal control.

Most direct welfare assistance programs are administered by the State. The County, however, does provide limited direct temporary welfare assistance to a few of those who qualify and need aid on an emergency basis. Other charitable County expenditures are made to benefit abused and neglected children, battered spouses, veterans and the deaf.

Resource Development. Expenditures for any County activities that promote economic improvements for its citizens are placed here. Activities in this group include the historical commission, industrial development, alternative dispute resolutions and agricultural cooperative extension services.

Culture and Recreation. El Paso County maintains several public parks, three public swimming pools, a public golf course and a lake. Cultural events, fairs, rodeos, livestock shows, circuses, musical performances, dances, ice shows and a wide variety of sporting events are conducted in the County's Coliseum. Also, an Equestrian Center is operated on the Coliseum's grounds. In addition, the County gives hotel occupancy tax revenues to the City of El Paso to operate an amphitheatre located in Mckelligon Canyon Park.

Capital Outlays. This category is used to account for major expenditures made to acquire furnishings and equipment. These expenditures are presumed to benefit both the present and future fiscal periods.

Table of Actual Expenditures and Budget Limits

For analytical and comparative purposes, the succeeding columnar table displays by amounts and percents, how the County of El Paso's general fund appropriations were actually expended in the various major classifications during the last four fiscal years and the corresponding fiscal year 1994 budgetary limits.

General Fund Expenditures by Amounts					
Functions	Actual FY 1990	Actual FY 1991	Actual FY 1992	Actual FY 1993	Budget FY 1994
General Government	\$12,262,867	\$14,304,124	\$15,222,490	\$11,855,205	\$18,112,505
Administration of Justice	\$9,241,594	\$10,863,618	\$10,736,113	\$10,985,843	\$11,565,437
Public Safety	\$21,058,247	\$24,206,763	\$24,555,992	\$25,763,629	\$29,462,467
Health and Welfare	\$4,185,829	\$5,184,385	\$4,624,989	\$4,333,477	\$5,676,391
Resource Development	\$338,441	\$422,741	\$372,212	\$385,213	\$427,004
Culture and Recreation	\$1,672,937	\$1,905,241	\$3,566,151	\$1,223,339	\$1,413,179
Capital Outlays	\$3,153,060	\$3,022,265	\$572,616	\$694,791	
Total Expenditures	\$51,912,975	\$59,909,137	\$59,666,193	\$55,241,497	\$66,656,983

General Fund Expenditures by Percents					
Functions	Actual FY 1990	Actual FY 1991	Actual FY 1992	Actual FY 1993	Budget FY 1994
General Government	23.62%	23.88%	25.51%	21.46%	27.17%
Administration of Justice	17.80%	18.13%	18.00%	19.89%	17.35%
Public Safety	40.57%	40.41%	41.16%	46.65%	44.20%
Health and Welfare	8.07%	8.65%	7.77%	7.84%	8.52%
Resource Development	0.65%	0.71%	0.62%	0.70%	0.64%
Culture and Recreation	3.22%	3.18%	5.98%	2.21%	2.12%
Capital Outlays	6.07%	5.04%	0.96%	1.25%	
Total Expenditures	100.00%	100.00%	100.00%	100.00%	100.00%

OTHER FUNDS

In keeping with a commissioners court policy of trying to sustain a constant service level, the majority of the other funds have only nominal changes from fiscal year 1993. The debt service requirements for fiscal year 1994, in fact, declined a small amount because of nominal savings which resulted from a major refunding of outstanding indebtedness.

COMPENSATION AND BENEFITS

Struggling with spiraling health and dental costs, the commissioners court made a vital increase in the contribution level to the County's self-funded health, dental and life insurance program. Also, effective January 1, 1994, the County increased its participation from 7.00 percent to 7.59 percent of total salaries in the Texas County and District Retirement System. At the same time, the commissioners court approved the newly available Annually Determined Contribution Rate (ADCR) plan option.

The current operating budget provides funding for a 5 percent salary increase for employees with annual salaries that are less than \$40,000 and a 3 percent increase for employees

with annual salaries between \$40,000 and \$60,000. Also, there were several department heads who received \$2,400 annual merit salary increases. This is the first general salary increase for the employees in three years.

OTHER INFORMATION

Awards. The Government Finance Officers Association of the United States and Canada (GFOA) presents Distinguished Budget Presentation Awards to governmental units that publish and submit a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications medium.

Such awards are valid for a period of one year only. We believe our current budget conforms to program requirements, and we are submitting it to the GFOA to determine its eligibility for an award.

The County of El Paso's comprehensive annual financial reports for the years ended 1989 - 1992 were awarded the Certificates of Achievement for Excellence in Financial Reporting by the GFOA. The Certificate of Achievement is the highest form of recognition of excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our CAFR continues to conform to the Certificate of Achievement program requirements and we will be submitting our CAFR for the current year to the GFOA.

Acknowledgements. I sincerely thank the citizens, members of commissioners court, and other elected and appointed officials and employees for their roles in developing this budget in an exceptionally responsible and professional manner. Also, the preparation of this document would not have been possible without the reliable assistance of the county auditor's hardworking and professionally dedicated staff.

Very truly yours,

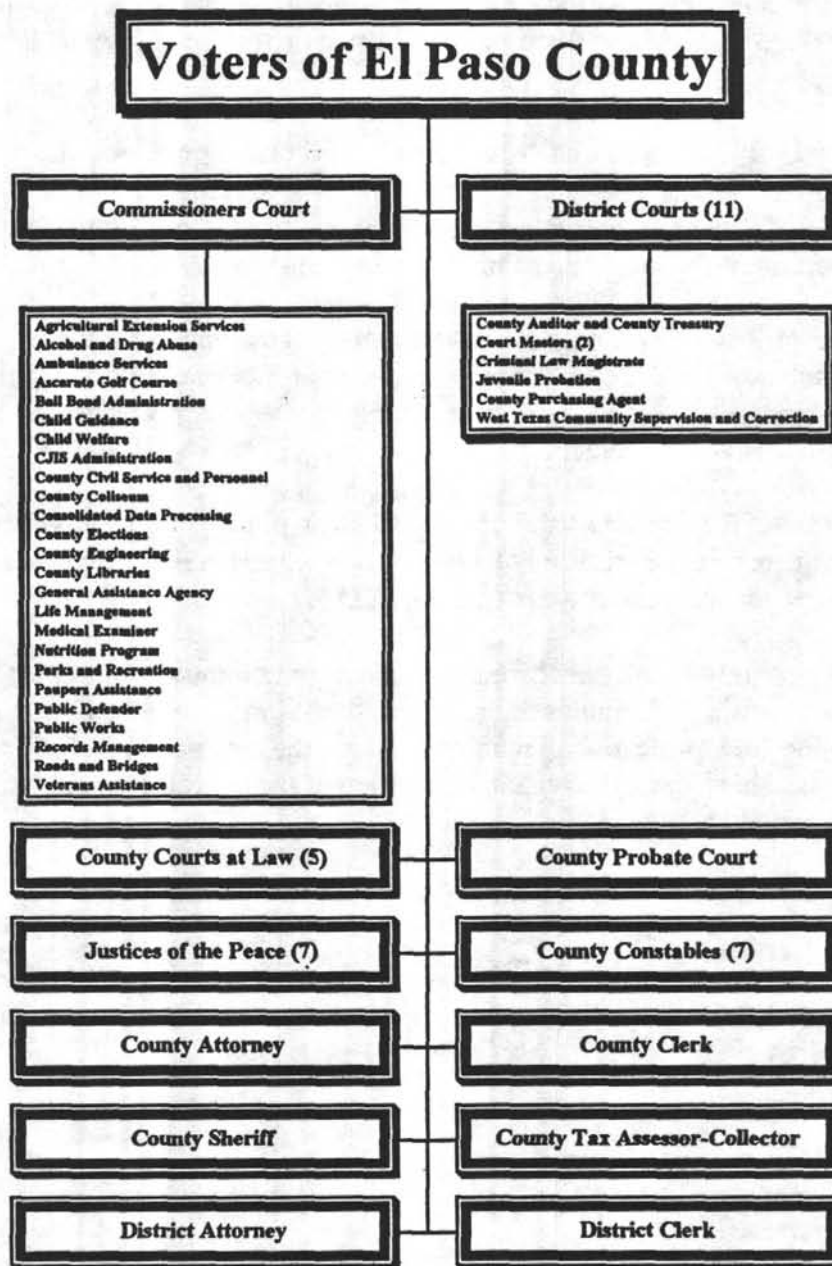


S. E. Seely
County Auditor

SES:ya

COUNTY OF EL PASO

Organizational Chart As of October 1, 1993



El Paso County Organization by Function

	<u>Administration of Justice</u>	
<u>General Government</u>		<u>Health and Welfare</u>
Commissioners Court	District Attorney	City-County Health Unit
County Auditor and Treasury	County Attorney	Medical Examiner
Purchasing	Council of Judges	General Assistance
Personnel	Administration	Child Welfare
Civil Service	6th Administrative Judicial District	Child Guidance
County Clerk	Court Masters	Life Management
District Clerk	Child Welfare Board	Charities
Bail Bond Administration	County Courts at Law	Mental Health
Data Processing	Criminal Justice Information System	Animal Control
Elections	Public Defender	Center for the Deaf
Facilities Management	Justices of the Peace	Shelter for Battered Women
Communications	8th Court of Appeals	Retired Senior Volunteer Program
Tax Assessor-Collector	Law Library	Project Amistad
Risk Management		Veteran's Assistance
Records Management		
<u>Resource Development</u>		<u>Culture and Recreation</u>
Agriculture Co-Op Extension		Ascarate Park
Historical Commission		Ascarate Golf Course
Industrial Development		Aquatic Center
		Coliseum
		Swimming Pools
		Rural Parks and Pools
		County Libraries
	<u>Public Safety</u>	
	Sheriff	
	County Detention Facility	
	Courthouse Security	
	West Texas Community	
	Supervision and Corrections	
	Juvenile Detention/Probation	
	Constables	
	Emergency Management	

COUNTY OF EL PASO, TEXAS

Directory of Principal Officials

As of October 1, 1993

Commissioners Court (The Governing Body)

Alicia Chacón, County Judge

Charles C. Hooten, County Commissioner, Precinct Number 1
Orlando R. Fonseca, County Commissioner, Precinct Number 2
Rogelio Sanchez, County Commissioner, Precinct Number 3
Jimmy Goldman, County Commissioner, Precinct Number 4

The Council of Judges

Sam W. Callan, Administrative Judge, 205th Judicial District
Sam M. Paxson, District Judge, 210th Judicial District
Edward S. Marquez, District Judge, 65th Judicial District
Herb Marsh, Jr., District Judge, 243rd Judicial District
José J. Baca, District Judge, 346th Judicial District
Peter S. Peca, Jr., District Judge, 171st Judicial District
William E. Moody, District Judge, 34th Judicial District
Mary Anne Bramblett, District Judge, 41st Judicial District
Robert Dinsmoor, District Judge, 120th Judicial District
Lupe Rivera, District Judge, 168th Judicial District
Philip Martínez, District Judge, 327th Judicial District
Jack N. Ferguson, Judge, County Court at Law Number 3
John L. Fashing, Judge, County Court at Law Number 2
Herbert E. Cooper, Judge, County Court at Law Number 5
Kitty Schild, Judge, County Court at Law Number 4
David Briones, Judge, County Court at Law Number 1
Max Higgs, Judge, Probate Court

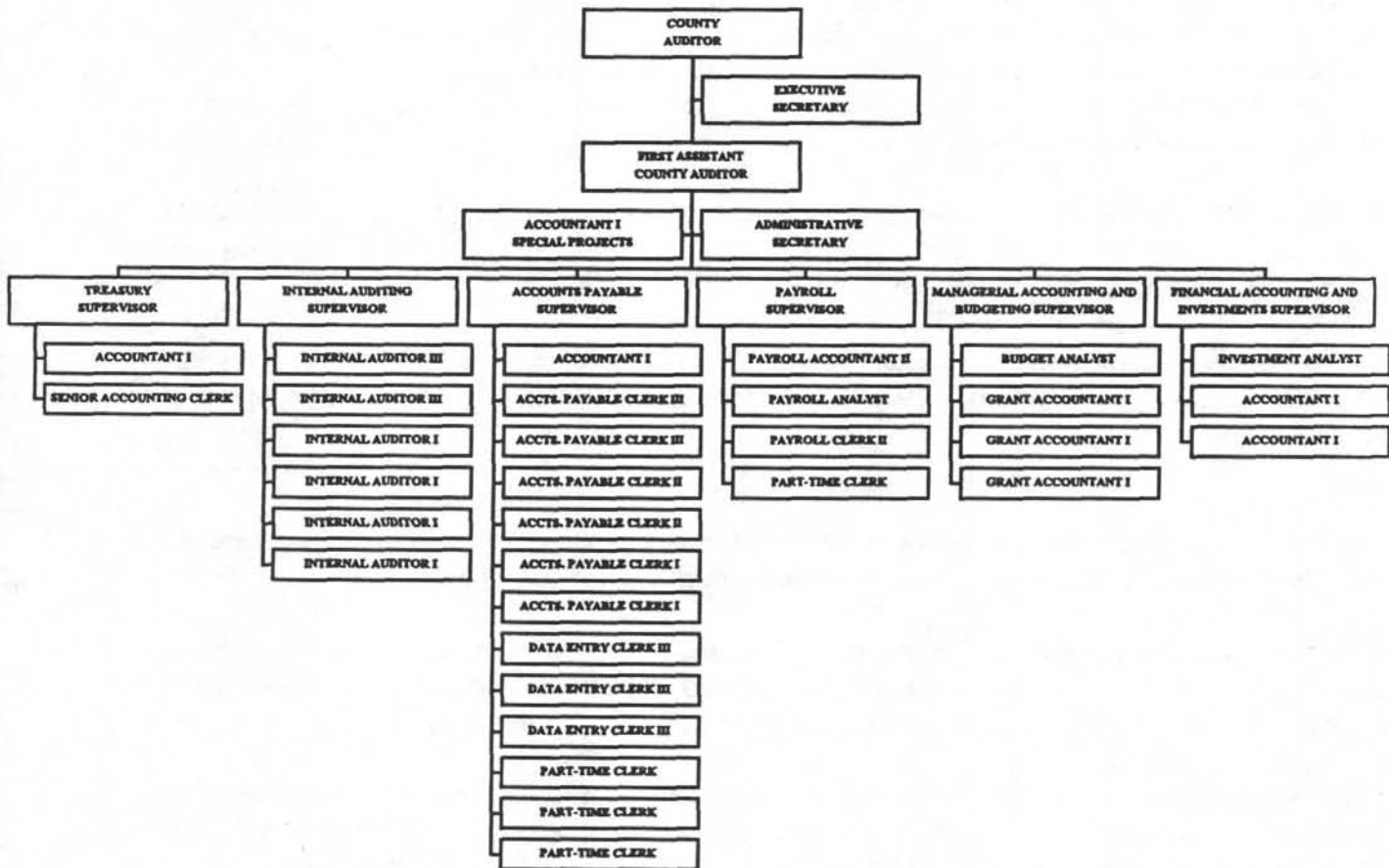
Other Principal Officials

José R. Rodríguez, County Attorney
Steve E. Seely, County Auditor
Hector Enriquez, County Clerk
Piti Vasquez, County Purchasing Agent
Leo Samaniego, County Sheriff
James S. Hicks, County Tax Assessor and Collector
Jaime Esparsa, District Attorney
Edelmira Rubalcaba, District Clerk
Nita Corral-Nava, Personnel Director
David C. Guaderrama, Public Defender

El Paso County Auditor's Office

Organizational Chart

As of October 1, 1993



County of El Paso, Texas

Synopsis of Budgeted Funds

General Fund - The General Fund is used to account for all financial resources not required to be accounted for in another fund.

Special Revenue Funds - Special Revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.

Road and Bridge Fund - This fund is utilized for the purpose of accounting for activities relating to the construction and maintenance of county roads.

Tourist and Convention Fund - This fund is used to account for the receipt of hotel occupancy taxes collected in the County. These funds are given to the City of El Paso by inter-local agreement for tourism expenditures of the Tourist and Convention Bureau. Currently, the County administers the payroll to employees of the Tourist and Convention Fund and is reimbursed by the City of El Paso.

National Trust Heritage Tourism Program Fund - This Fund is utilized to account for funding from the City and the County of El Paso for the purpose of utilizing tourism to restore and preserve historic resources in the County of El Paso.

Convention and Performing Arts Center Fund - This fund is used to account for intergovernmental revenues from the City of El Paso and Expenditures of the County associated with payroll processed by the County.

County Tourist Promotion - This fund is used solely for the purpose of accounting for receipts and expenditures related to the promotion of tourism in the County of El Paso.

Alternative Dispute Resolution Center Fund - This fund is utilized to account for those revenues and expenditures generated by the Rio Grande Council of Governments, a private organization employed by the County to resolve civil matters outside of the Court System.

District Attorney Drug Forfeiture Fund - This fund accounts for funds obtained through criminal asset forfeitures by the District Attorney's office of which ten percent by law is required to be deposited into this special account for drug abuse treatment and prevention purposes.

Coliseum Tourist Promotion Fund - This fund is used to account for the receipts and disbursements relating to tourist promotion at the County Coliseum.

County of El Paso, Texas

Synopsis of Budgeted Funds

Commissary Inmate Profit Fund - This fund is used to account for the receipts and disbursements relating to the inmate commissary at the County Detention Facility. These funds are restricted for the benefit of the inmates.

County Clerk Records Management and Preservation Fund - This fund is used to account for the receipts and disbursements relating to the County Clerk's records management and preservation program.

Sheriff's Auction Proceeds Fund - This fund is utilized to account for the receipt and disbursement of funds obtained from proceeds of auctions of abandoned and confiscated property within the County.

Records Management and Preservation Fund - This fund is used to account for the receipts and disbursements relating to the County's records management and preservation program other than that of the County Clerk.

Courthouse Security Fund - This fund is utilized to account for fees provided by law charged for the filing of certain documents within the County which is restricted to expenditures of providing security of county facilities, mainly the County Courthouse.

County Attorney Commissions Fund - This fund accounts for commissions produced by the County Attorney's office with regards to settlements of cases handled by the County Attorney and allowed by law.

Continuing Legal Education Fund - This fund is used to account for fees collected and payments for services in regards to continuing legal education requirements of attorneys coordinated by the public defender's office.

County Law Library Fund - This fund is utilized to account for receipts of law library fees and the disbursement relating to the maintenance and operations of the County Law Library.

Debt Service Fund - This fund is utilized to account for the accumulation of resources for the payment of general long-term debt principal and interest.

Capital Projects Fund - This fund accounts for financial resources to be used for the acquisition or construction of major capital projects (other than those financed with Trust and Proprietary Funds).

Enterprise Fund - The Enterprise fund is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the costs of providing services to the general public are financed in full or in part by user charges.

County of El Paso, Texas

Synopsis of Budgeted Funds

Grants - This fund is used to account for specific grant revenue sources (other than general fund or special revenue funds) that are legally restricted to expenditures for specific purposes by Federal, State, or local contract.

County of El Paso, Texas

Authorized Full-Time Equivalent Position Listing

Index	Department	Fiscal Years		
		1992	1993	1994

General Fund

General Government:

500025	County Judge	3.00	4.00	4.00
500033	Commissioner Precinct No. 1	2.00	2.00	2.00
500041	Commissioner Precinct No. 2	2.00	2.00	2.00
500058	Commissioner Precinct No. 3	2.00	2.00	2.00
500066	Commissioner Precinct No. 4	2.00	2.00	2.00
500124	County Auditor	41.00	43.00	43.00
500512	County Purchasing	18.00	18.00	18.00
500439	Personnel	3.00	3.00	3.00
500223	County Clerk	38.00	38.50	38.50
500116	Bail Bond Administration	3.00	4.00	4.00
500728	District Clerk	58.00	58.00	59.00
500710	Data Processing	52.50	52.50	46.50
500413	County Elections	10.00	10.00	10.00
500371	Facilities Management	33.00	29.00	29.00
500389	Communications Center	3.00	3.00	3.00
500520	County Tax Office	55.50	55.50	64.50
500744	Records Management County	10.00	10.00	10.00
500447	Risk Management		2.00	2.00
Total General Government		336.00	338.50	342.50

Administration of Justice:

520122	34th District Court	3.00	3.00	3.00
520213	41st District Court	3.00	3.00	3.00
520221	65th District Court	3.00	3.00	3.00
520312	120th District Court	4.00	4.00	4.00
520320	168th District Court	3.00	3.00	3.00
520411	171st District Court	3.00	3.00	3.00
520429	205th District Court	3.00	3.00	3.00
520510	210th District Court	3.00	3.00	3.00

County of El Paso, Texas

Authorized Full-Time Equivalent Position Listing

Index	Department	Fiscal Years		
		1992	1993	1994
Administration of Justice:-Continued				
520528	243rd District Court	3.00	3.00	3.00
520619	327th District Court	4.00	4.00	6.00
520627	346th District Court	3.00	3.00	3.00
519561	Council Of Judges Administration	13.00	13.00	13.00
520023	District Judges Salary Supplement	11.00	11.00	11.00
521179	Court Masters	6.00	6.00	6.00
521153	Child Welfare Court Master			
521187	Criminal Law Magistrate	5.00	5.00	5.00
523860	County Court at Law and Probate Judges	6.00	6.00	6.00
524165	County Court At Law Administration	6.00	6.00	6.00
520825	County Court At Law No. 1	3.00	3.00	3.00
520833	County Court At Law No. 2	3.00	3.00	3.00
520841	County Court At Law No. 3	3.00	3.00	3.00
520858	County Court At Law No. 4	3.00	3.00	3.00
520866	County Court At Law No. 5	3.00	3.00	3.00
520908	County Probate Court	4.00	4.00	5.00
519686	Juvenile Court Administration	2.00	2.00	
521211	Justice Of The Peace No. 1	3.00	3.00	3.00
521229	Justice Of The Peace No. 2	3.00	3.00	3.00
521310	Justice Of The Peace No. 3	5.00	5.00	5.00
521328	Justice Of The Peace No. 4	4.00	4.00	4.00
521419	Justice Of The Peace No. 5	3.00	3.00	3.00
521427	Justice Of The Peace No. 6	8.00	8.00	8.00
521716	Justice Of The Peace No. 7	4.00	4.00	4.00
521823	District Attorney	55.50	72.00	72.00
522615	County Attorney	56.00	41.00	42.00
520064	Eighth Court of Appeals	4.00	4.00	4.00
521526	Criminal Justice Information System	7.00	7.00	7.00
521716	Public Defender	17.00	19.50	19.50
Total Administration of Justice		272.50	276.50	278.50

County of El Paso, Texas

Authorized Full-Time Equivalent Position Listing

Index	Department	Fiscal Years		
		1992	1993	1994
Public Safety:				
530022	County Sheriff-Detention Facility	333.50	333.50	333.50
530055	County Sheriff-Law Enforcement	220.50	220.50	220.50
530063	County Sheriff-Courthouse Security			10.00
530618	Juvenile Probation	87.00	87.00	94.00
530113	Constable Precinct No. 1	1.00	1.00	1.00
530121	Constable Precinct No. 2	1.00	1.00	1.00
530212	Constable Precinct No. 3	1.00	1.00	1.00
530220	Constable Precinct No. 4	1.00	1.00	1.00
530311	Constable Precinct No. 5	1.00	1.00	1.00
530329	Constable Precinct No. 6	1.00	1.00	1.00
530410	Constable Precinct No. 7	1.00	1.00	1.00
Total Public Safety		648.00	648.00	665.00
Health and Welfare:				
540310	Medical Examiner	9.50	9.50	11.50
540229	General Assistance	10.00	10.00	10.00
540740	Veterans Assistance	2.00	2.00	2.00
Total Health and Welfare		21.50	21.50	23.50
Resource Development:				
560029	Agricultural Co-Op Extension	14.50	14.50	15.00
560227	Economic Community Development	2.00		
Total Resource Development		16.50	14.50	15.00

County of El Paso, Texas

Authorized Full-Time Equivalent Position Listing

Index	Department	Fiscal Years		
		1992	1993	1994
Culture and Recreation:				
570127	Ascarate Park	14.00	14.00	14.00
570218	Ascarate Golf Course	18.00	18.00	18.00
570119	Parks Administration	2.00		
570028	County Library	7.00	5.00	5.00
570226	Rural Parks And Pools	8.50	8.50	
570333	Swimming Pools			8.50
Total Culture and Recreation		<u>49.50</u>	<u>45.50</u>	<u>37.00</u>
Total General Fund		<u>1,344.00</u>	<u>1,344.50</u>	<u>1,361.50</u>

Special Revenue Fund

General Government:				
560037	County Clerk Records Mgmt. and Preserv.		6.00	6.00
Total General Government			<u>6.00</u>	<u>6.00</u>
Resource Development:				
570317	Coliseum Tourist Promotion	14.00	14.00	14.00
570523	Amphitheater	1.00		
Total Resource Development		<u>15.00</u>	<u>14.00</u>	<u>14.00</u>
Culture and Recreation:				
560417	Tourist Promotion Functions	16.00		
560516	Convention and Performing Arts Center	92.00	66.50	66.50
560318	Tourist And Convention Center	16.00	16.00	16.00
570432	National Trust Heritage Touris	1.00		
611525	County Law Library			2.00
Total Culture and Recreation		<u>125.00</u>	<u>82.50</u>	<u>84.50</u>

County of El Paso, Texas

Authorized Full-Time Equivalent Position Listing

Index	Department	Fiscal Years		
		1992	1993	1994
Roads and Bridges:				
501023	General Administration-Roads and Bridges	6.00	6.00	6.00
580027	Road and Bridges	55.00	55.00	55.00
	Total Roads and Bridges	61.00	61.00	61.00
	Total Special Revenue	201.00	163.50	165.50
 <u>Grant Fund</u> 				
	Various Grants	217.50	145.50	143.50
	Grand Total-All Funds	1,762.50	1,653.50	1,670.50

County of El Paso, Texas

Listing of Changes in Authorized Positions

Index	Department	Position Title	Position Changes	Effective Date
500710	Data Processing	Computer Operations Supervisor	-1	October 1, 1993
		Data Center Manager	-1	October 1, 1993
		Programmer Analyst II	-1	October 1, 1993
		Programmer Analyst III	-1	October 1, 1993
		Senior Technical Writer	-1	October 1, 1993
		Systems Programmer IV	-1	October 1, 1993
500520	County Tax Office	Title Clerks	9	October 1, 1993
500728	District Clerk	Court Clerk	1	October 1, 1993
520619	327Th District Court	Legal Secretary	1	October 1, 1993
		Referee-Part-Time	2	October 1, 1993
520908	County Probate Court	Court Investigator	1	October 1, 1993
519686	Juvenile Court Administration	Legal Secretary	-1	October 1, 1993
		Juvenile Court Administrator	-1	October 1, 1993
521815	County Attorney	Clerk	1	October 1, 1993
530063	County Sheriff-Courthouse Security	Deputies	2	October 1, 1993
		Officers	8	October 1, 1993
530618	Juvenile Probation	Correction Officers-Part-Time	6	October 1, 1993
		Probation Officers	3	October 1, 1993
		Clerks-Part-Time	2	October 1, 1993
540310	Medical Examiner	Coordinator	1	October 1, 1993
		Diener	1	October 1, 1993
		Maintenance	1	October 1, 1993
560029	Agriculture	4-H Program Coordinator, Part-Time	1	October 1, 1993
Grant	Nutrition AAA Program	Nutrition Director	1	October 1, 1993
Grant	Court Master Attorney General Title IV	Master	-1	October 1, 1993
		Title IV-D Service Coordinator	-1	October 1, 1993
Grant	West Texas Impact Court	Clerk	-1	October 1, 1993

County of El Paso, Texas
Fiscal Year 1994 Operating Budget
Summary Budgetary Information for all Funds by Function
(Amounts in thousands)

Function	1993			1994			Total Budget Difference
	Amended Budget	Carry over Budget	Total Budget	Adopted Budget	Carry over Budget	Total Budget	

General Fund

General Government	\$20,208	\$585	\$20,793	\$18,113	\$1,179	\$19,292	(\$1,501)
Administration of Justice	7,387	39	7,426	11,565	113	11,678	4,252
Public Safety	26,324	277	26,601	29,463	407	29,870	3,269
Health and Welfare	5,659	151	5,810	5,676	140	5,816	6
Resource Development	401	4	405	427	7	434	29
Culture and Recreation	1,428	38	1,466	1,413	139	1,552	86
Totals	\$61,407	\$1,094	\$62,501	\$66,657	\$1,985	\$68,642	\$6,141

Special Revenue Fund

General Government	\$714		\$714	\$792	\$9	\$801	\$87
Administration of Justice				99		99	99
Public Safety	130		130	80	52	132	2
Resource Development	1,117	\$103	1,220	907	82	989	(231)
Culture and Recreation	3,398	29	3,427	2,618	65	2,683	(744)
Roads and Bridges	3,848	177	4,025	3,519	706	4,225	200
Totals	\$9,207	\$309	\$9,516	\$8,015	\$914	\$8,929	(\$587)

Grant Fund

Administration of Justice	\$6,834	\$1,881	\$8,715	\$5,680	\$2,820	\$8,500	(\$215)
Public Safety	473	161	634	582	224	806	172
Health and Welfare	4,322	474	4,796	3,129	645	3,774	(1,022)
Resource Development		51	51		3	3	(48)
Totals	\$11,629	\$2,567	\$14,196	\$9,391	\$3,692	\$13,083	(\$1,113)

Enterprise Fund

General Government	\$451	\$1	\$452				(\$452)
Totals	\$451	\$1	\$452				(\$452)

Debt Service Fund

Debt Service	\$25,147		\$25,147	\$14,349		\$14,349	(\$10,798)
Totals	\$25,147		\$25,147	\$14,349		\$14,349	(\$10,798)

Capital Projects Fund

Capital Projects	\$44,582	\$504	\$45,086	\$56	\$36,016	\$36,072	(\$9,014)
Totals	\$44,582	\$504	\$45,086	\$56	\$36,016	\$36,072	(\$9,014)

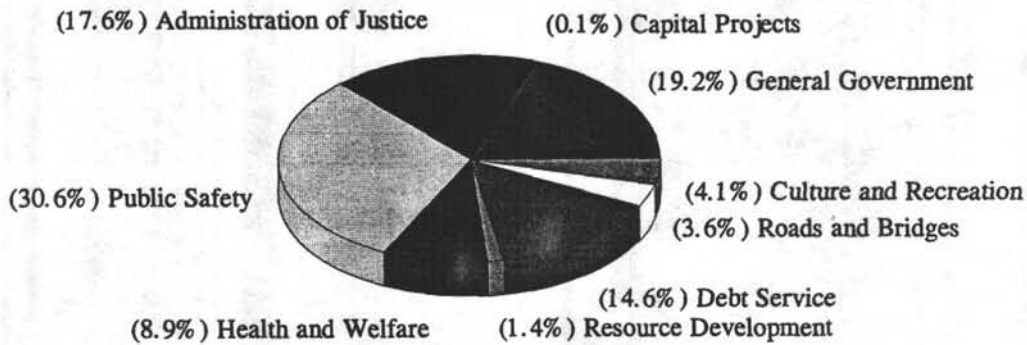
County of El Paso, Texas
Fiscal Year 1994 Operating Budget
Summary Budgetary Information for all Funds by Function
(Amounts in thousands)

Function	1993			1994			Total Budget Difference
	Amended Budget	Carry over Budget	Total Budget	Adopted Budget	Carry over Budget	Total Budget	

Total Budget-All Funds

General Government	\$21,373	\$586	\$21,959	\$18,905	\$1,188	\$20,093	(\$1,866)
Administration of Justice	14,221	1,920	16,141	17,344	2,933	20,277	4,136
Public Safety	26,927	438	27,365	30,125	683	30,808	3,443
Health and Welfare	9,981	625	10,606	8,805	785	9,590	(1,016)
Resource Development	1,518	158	1,676	1,334	92	1,426	(250)
Culture and Recreation	4,826	67	4,893	4,031	204	4,235	(658)
Roads and Bridges	3,848	177	4,025	3,519	706	4,225	200
Debt Service	25,147		25,147	14,349		14,349	(10,798)
Capital Projects	44,582	504	45,086	56	36,016	36,072	(9,014)
Totals	\$152,423	\$4,475	\$156,898	\$98,468	\$42,607	\$141,075	(\$15,823)

Fiscal Year 1994 Adopted Budget Summary by Function-All Funds



El Paso County, Texas

Historical Trends (Amounts in thousands))

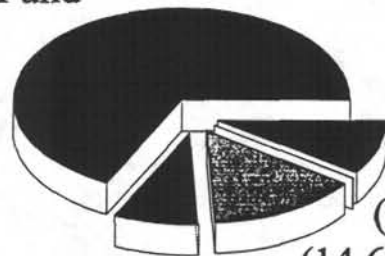
Fiscal Year Budgets

Fund	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994
Operating Funds:					
General Fund	\$62,225	\$71,037	\$63,393	\$62,501	\$66,657
Special Revenue	8,023	7,863	7,555	9,516	8,015
Debt Service	7,308	7,701	41,269	16,837	14,349
Capital Projects	35,244	31,586	15,039	45,086	56
Other Funds:					
Enterprise	5,965	15,098	2,018	8,761	
Grants	7,152	8,159	9,948	14,196	9,391
Total Budgets	\$125,917	\$141,444	\$139,222	\$156,897	\$98,468

Note: Carryover appropriations relating to prior year encumbrances are included in all prior year budgets.

Fiscal Year 1994 Operating Budget

(67.7%) General Fund



(8.1%) Special Revenue

(14.6%) Debt Service

(9.5%) Grants
(0.1%) Capital Projects

El Paso County, Texas

Historical Trends (Amounts in thousands)

Fund	Actuals				Budgeted FY 1994
	FY 1990	FY 1991	FY 1992	FY 1993	

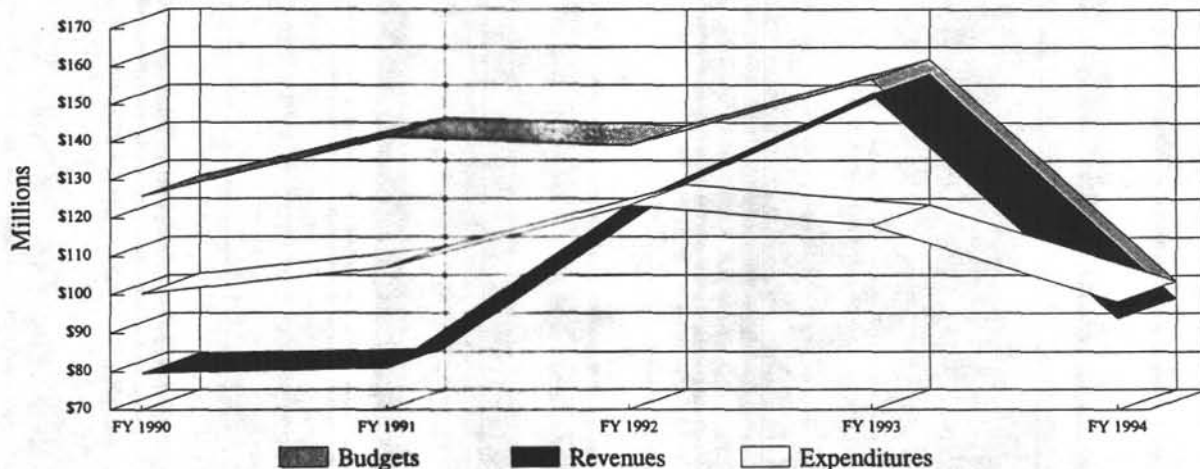
Revenues and Other Sources

Operating Funds:					
General Fund	\$52,243	\$47,924	\$60,075	\$63,748	\$62,101
Special Revenue	7,872	5,204	6,242	8,493	8,015
Debt Service	7,798	6,972	41,053	24,696	14,349
Capital Projects	6,145	13,515	5,646	36,554	56
Other Funds:					
Enterprise	59	401	942	8,923	
Grants	5,632	6,956	9,957	10,640	9,391
Total Funds	\$79,749	\$80,972	\$123,915	\$153,054	\$93,912

Expenditures and Other Uses

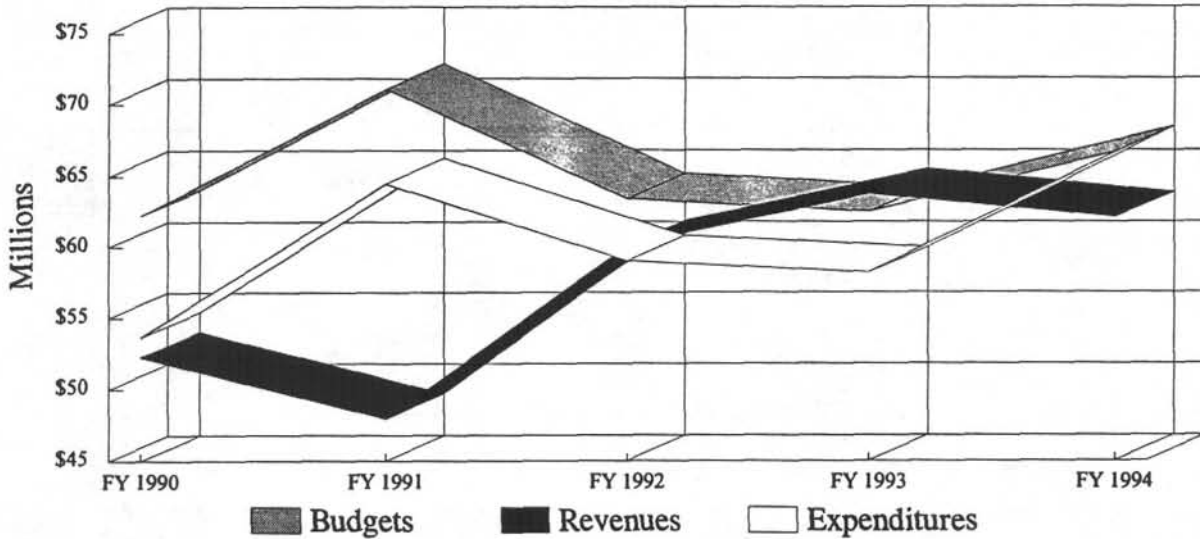
Operating Funds:					
General Fund	\$53,604	\$64,491	\$59,000	\$58,196	\$66,657
Special Revenue	7,403	6,420	6,616	7,733	8,015
Debt Service	8,517	7,758	41,168	24,549	14,349
Capital Projects	19,098	20,868	6,194	8,265	56
Other Funds:					
Enterprise	5,965	1,006	1,172	9,526	
Grants	5,784	6,861	9,481	10,172	9,391
Total Expenditures	\$100,371	\$107,404	\$123,631	\$118,441	\$98,468

Historical Trend - Total Budgets and Actuals



The significant gap between budgets and actuals relate mainly to the fact that the County of El Paso utilized significant amounts of designated fund equity to finance its operating budgets in prior years, specifically in the general fund. Additionally, capital projects budgets are established at the inception of the project and therefore funds are received at the inception of the projects and the budgets lapse and carry forward to cover expenditures until completion of the project. Also impacting on this gap is the local governments efforts to curb spending trends to less than budgeted amounts.

El Paso County, Texas General Fund

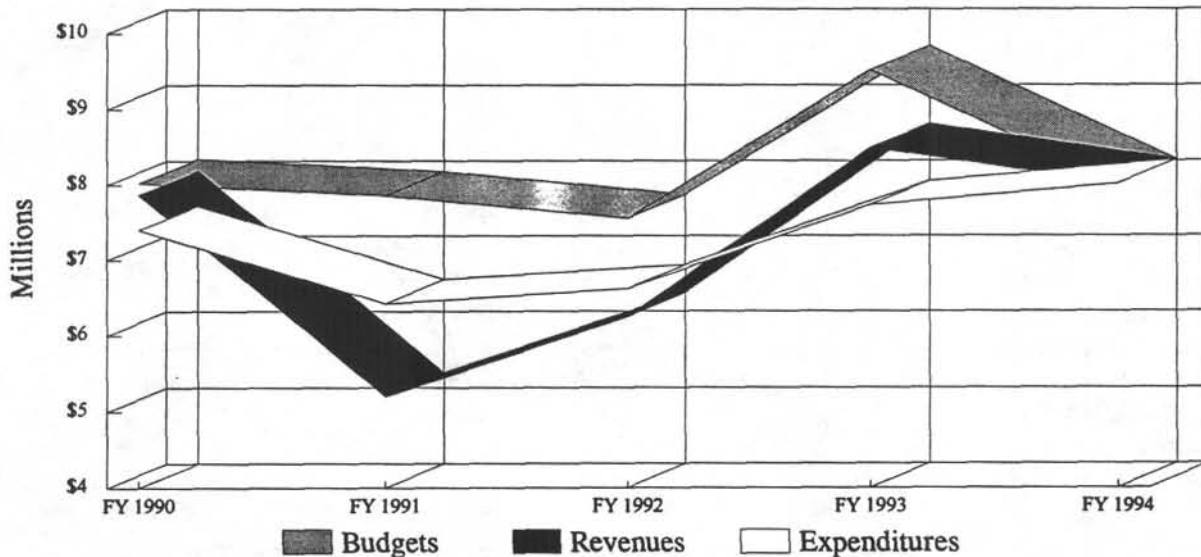


Note: The above line graph of Budgets includes designation amounts of fund balance as follows:

Budgeted	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994
General Fund	\$11,530,374	\$18,860,387	\$3,336,000	\$1,893,325	\$4,499,886

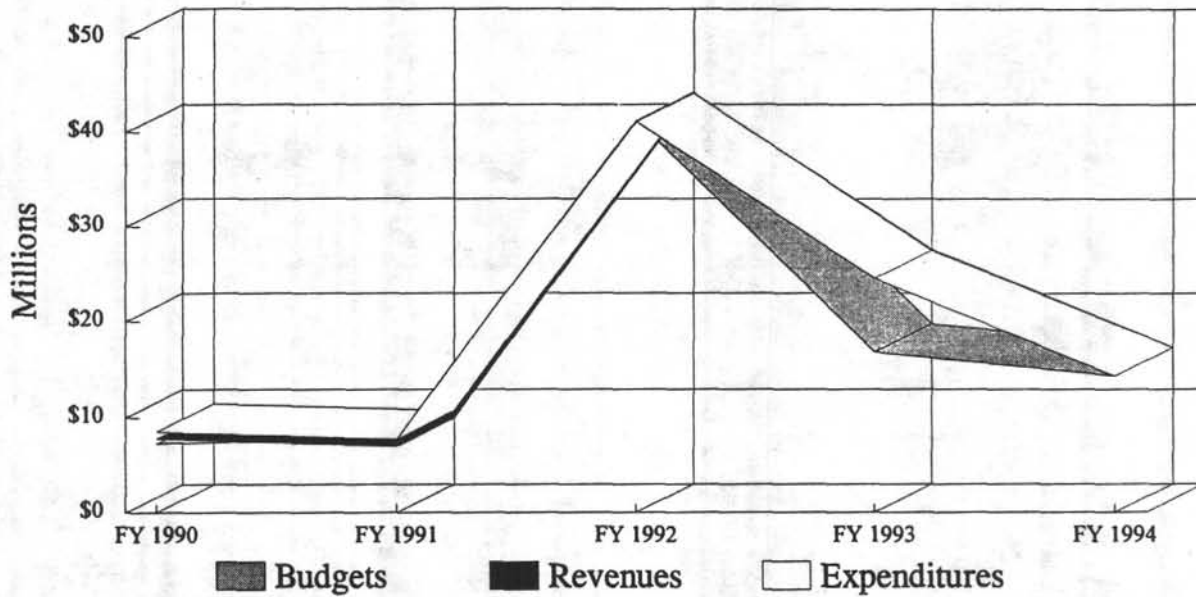
Utilization of designated fund equity and reduction of expenditure levels is the main cause of the variation between budgets and actual revenues and expenditures of prior years within the General Fund.

Special Revenue Fund



Utilization of designated fund equity and reduction of expenditure levels is the main cause of the variation between budgets and actual revenues and expenditures of prior years within the Special Revenue Fund.

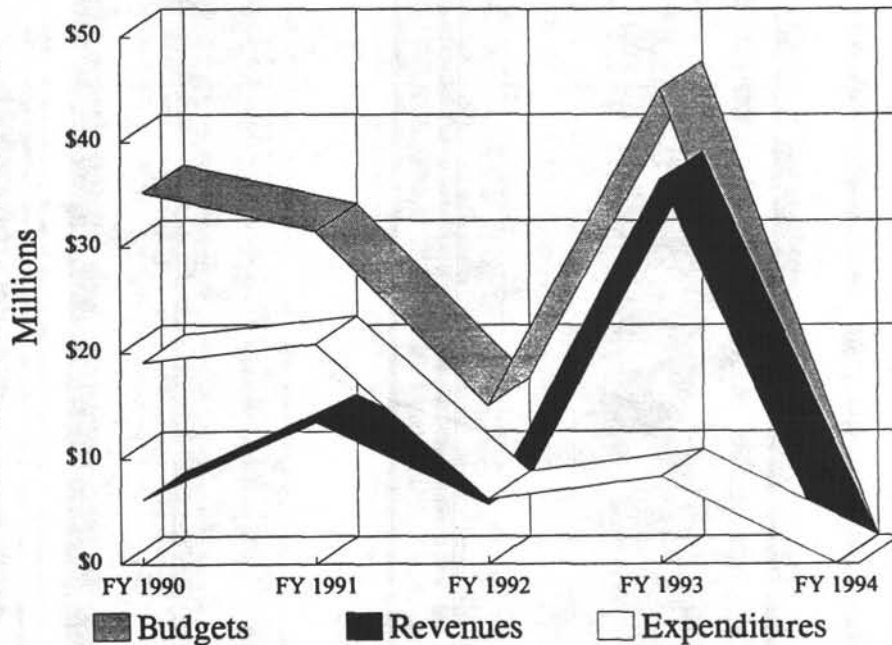
El Paso County, Texas Debt Service Fund



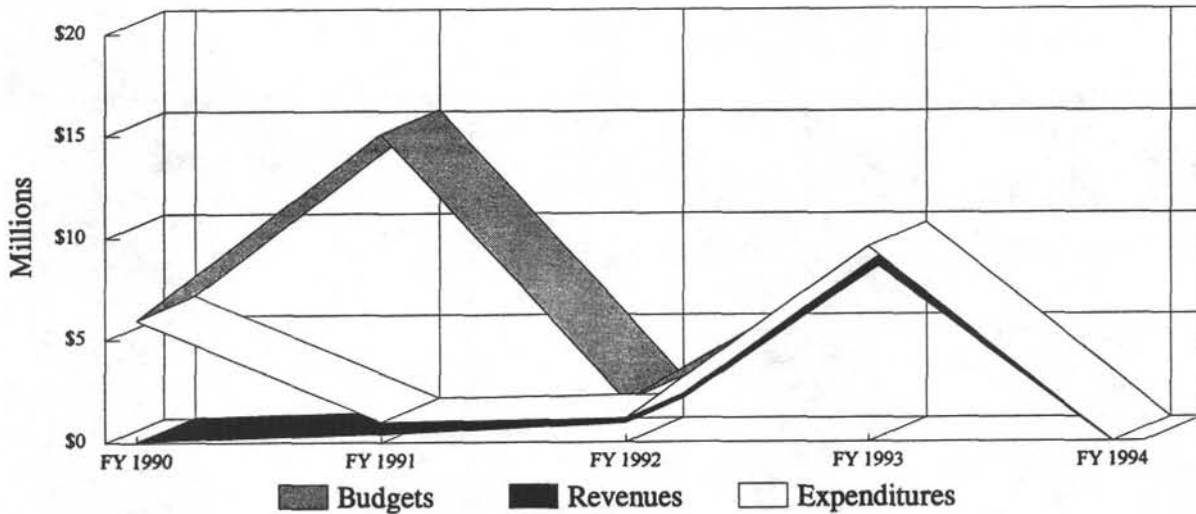
Budgets and actuals are fairly aligned due to the fact that governments are required by law to budget only those amounts deemed necessary to meet principal and interest payment requirements each year.

Capital Project Fund

The main cause of the significant disparity between budgets and actuals relates to the fact that capital projects are budgeted on project bases. Remaining unexpended appropriations lapse at fiscal year end until completion of the project. Additionally, funds are received at the inception of the projects and thus capital expenditures and minimal interest revenues are reflected in subsequent years.

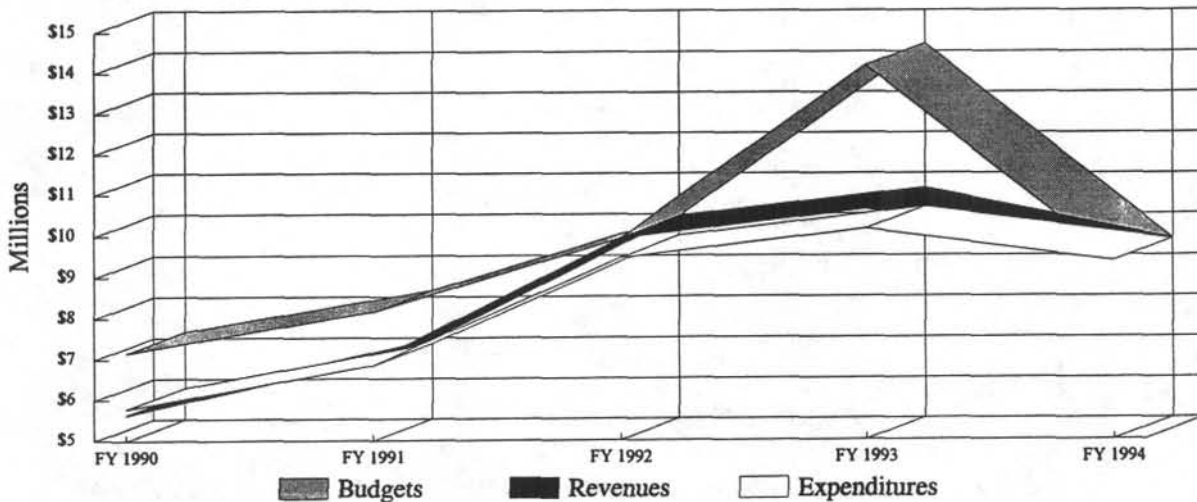


El Paso County, Texas Enterprise Fund

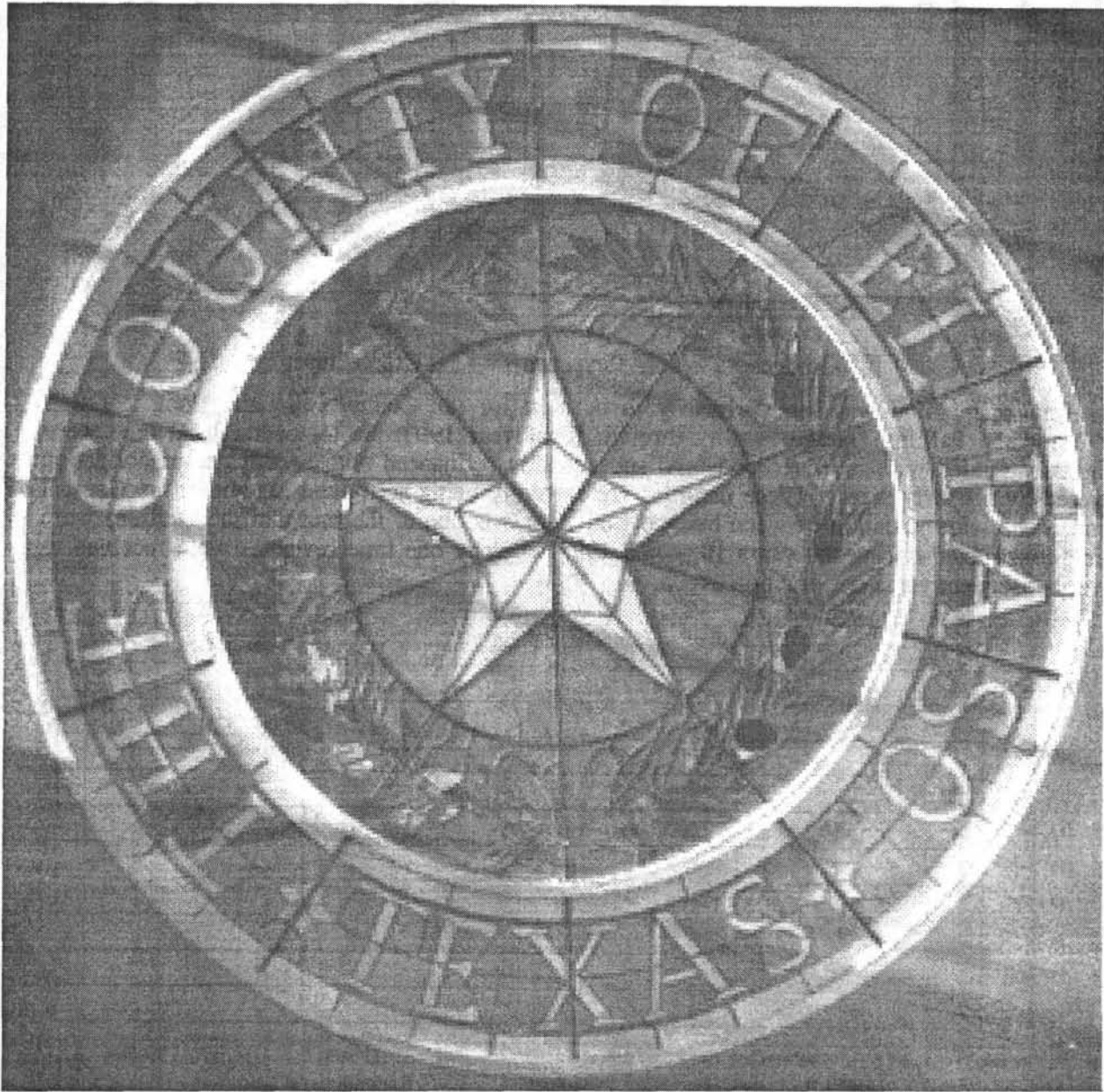


The Enterprise Fund was used primarily to account for the County's Aquatic Pool through 1992 and the Parking Garage Facility through fiscal year 1993 due to the fact that they were originally funded with revenue bonds and subsequently refinanced with certificates of obligation covered by property taxes. These facilities are currently being accounted for within the General Fund. The wide variation between budgets and actuals is due to the fact that the facilities were being constructed during the years 1989 and 1992 whereby one time revenues were received to cover subsequent years construction expenses.

Grant Fund



Grants operate on a reimbursement basis whereby the cash up front is provided by the County and subsequently reimbursed by various agencies. Grant fiscal years in many cases vary from that of the County's and may span a period of more than one year. In these cases, grant budgets lapse and are rolled in the County's subsequent years budget. Additionally, grant budgets are adjusted throughout the year due to changes by the granting agency or for new grants received during the year.





REVENUES

County of El Paso, Texas

Sources of Revenue

Sub-Object	Character and Sub-Object Description	Fiscal Year Actuals			Projected
		1990-91	1991-92	1992-93	1993-94

General Fund, Index 000018

01 Tax Revenues

1	Current Taxes	\$14,816,419	\$20,560,417	\$23,204,704	\$22,886,478
2	Delinquent Taxes	672,089	704,087	1,106,561	987,447
3	Penalties And Interest	302,864	327,890	521,171	531,702
5	Sales And Use Tax	15,969,188	17,137,081	18,451,632	18,233,000
130	Bank Franchise Tax	48,588			
	Total	\$31,809,148	\$38,729,475	\$43,284,068	\$42,638,627

02 Licenses and Permits

201	Alcoholic Beverages	\$137,916	\$153,342	\$150,439	\$145,000
202	Occupational Licenses	26,064	42,325	36,875	42,000
203	Bail Bond Permits	3,500	3,500	4,000	3,500
	Total	\$167,480	\$199,167	\$191,314	\$190,500

03 Intergovernmental

303	Indirect Services	\$158,517	\$270,160	\$406,428	\$433,146
304	Prisoner Maintenance - Federal	1,864,208	3,211,849	3,272,372	3,003,000
320	Bingo	150,520	135,446	73,330	57,000
324	State Mixed Beverage	821,961	849,287	853,235	835,000
339	State A.G.. Child Support Fees		165,506	205,871	165,000
340	Paper Ready Inmates-State		36,200	690,880	175,000
342	Additional Court Cost-Government Code 51.702			60,130	50,000
343	State Service Fees			116,783	65,000
357	Prisoner Maintenance - City	739,575	927,379	758,372	800,000
361	Prisoner Maintenance - Extradition	3,183	7,450	3,300	4,000
362	Prisoner Maintenance - Weekenders		7,514	6,004	7,000
	Total	\$3,737,964	\$5,610,791	\$6,446,705	\$5,594,146

04 Charges for Services

401	County Attorney Fees	\$345,189	\$328,974	\$343,410	\$307,000
402	County Tax Collector Fees	2,345,777	2,710,542	1,349,012	1,300,000
403	County Clerk Fees	1,409,908	1,539,111	1,564,978	1,440,000
404	County Judge Fees	2	47	7	10
405	District Clerk Fees	735,031	828,626	783,148	750,000
406	County Sheriff Fees	520,320	475,056	479,130	450,000
407	El Paso Bar Attorney Exemption Fees	105,300	108,800	206,600	200,000
408	Pretrial Diversion Fees - Jail Magistrate	204,279	218,068	208,318	200,000
410	Family Violence County Attorney Fee	2,745	2,420	3,363	2,700
411	County Archives Microfilm Fees	20,142	33,182	19,085	10,000
413	Medical Examiner Fees		2,480	219	
420	County Court-At-Law Number 1 Fees	1,491	148	16	10
421	County Court-At-Law Number 2 Fees	1,371	171	30	10
422	County Court-At-Law Number 3 Fees	3,489	479	30	10
423	County Court-At-Law Number 4 Fees	\$1,628	\$238	\$34	\$10

County of El Paso, Texas

Sources of Revenue

Sub-Object	Character and Sub-Object Description	Fiscal Year Actuals			Projected 1993-94
		1990-91	1991-92	1992-93	
04 Charges for Services-continued					
424	County Court-At-Law Number 5 Fees	\$1,885	\$326	\$18	\$10
430	Justice Of The Peace Number 1 Fees	8,243	7,605	9,945	8,000
431	Justice Of The Peace Number 2 Fees	17,278	16,798	20,737	15,000
432	Justice Of The Peace Number 3 Fees	14,670	18,164	26,673	16,000
433	Justice Of The Peace Number 4 Fees	16,149	19,308	16,575	16,000
434	Justice Of The Peace Number 5 Fees	13,083	13,715	20,898	12,000
435	Justice Of The Peace Number 6 Fees	22,761	23,930	65,698	23,000
436	Justice Of The Peace Number 7 Fees	6,471	7,637	24,818	6,000
440	Constable Number 1 Fees	14,495	14,832	18,650	14,000
441	Constable Number 2 Fees	31,563	27,497	27,953	26,500
442	Constable Number 3 Fees	25,555	24,950	26,022	16,000
443	Constable Number 4 Fees	30,920	28,454	23,981	20,000
444	Constable Number 5 Fees	22,580	24,900	22,340	20,000
445	Constable Number 6 Fees	2,500	7,516	5,362	3,000
446	Constable Number 7 Fees	5,000	7,879	8,620	7,000
450	Bail Bond Filing Fees	313,826	169,558		
451	Sewage Inspection Fees	81,750	102,640	100,448	85,000
452	Jury Fees	22,494	24,980	23,580	24,000
454	County Tax Office Collections	196,001	177,205	188,287	180,000
457	Cash Bond Filing Fees		366	2	10
458	Probate Court Fees		7,594	7,567	6,500
461	Interpreter Fees	2,050	3,250	4,775	2,000
462	Court Reporter Fees	158,290	150,855	138,758	115,000
463	Computer Aided Transcription Fees	12,576	10,438	17,134	8,000
468	Consolidated Data Processing Fees		680		
469	Special Probate Court Fees	4,277	4,392	4,212	3,500
470	Daily Parking Garage Fees			146,392	225,000
471	Monthly Parking Garage Fees			106,387	155,000
473	Child Safety Fees		14,824	13,853	13,000
474	County Traffic Fees		19,833	20,872	18,000
	Total	\$6,721,089	\$7,178,468	\$6,047,937	\$5,697,270
06 Parks and Recreation					
601	Green Fees	\$341,739	\$396,212	\$415,024	\$400,000
603	Golf Car Revenues	137,496	166,744	174,476	160,000
604	Golf Course Food Concession	12,137	10,830	16,085	10,000
605	Golf Course Check Fees	435	52		
621	Canutillo Swimming Pool	7,047	7,564	5,458	5,000
623	Fabens Swimming Pool	5,164	7,607	6,452	5,000
624	Ascarate Pool			6,918	15,000
630	Ascarate Park Traffic Control	217,543	239,938	186,505	125,000
631	Ascarate Park Mobile Food Concession	176	524		500
632	Ascarate Park Food Concession	1,068	675	1,566	1,500
634	Western Playland	158,077	203,892	198,580	180,000
635	Launching Fees	\$3,622	\$2,090	\$1,495	\$1,500

County of El Paso, Texas

Sources of Revenue

Sub-Object	Character and Sub-Object Description	Fiscal Year Actuals			Projected 1993-94
		1990-91	1991-92	1992-93	
06 Parks and Recreation-Continued					
640	Coliseum Food Concession	\$212,140	\$189,370	\$186,080	\$200,000
642	Coliseum Parking	34,882	54,132	61,989	60,000
644	Coliseum Security	10,317	11,064	9,173	9,000
646	Coliseum Rental	113,723	100,959	151,961	120,000
648	McKelligon Rental	1,640	1,221		
649	Gallegos Park Food Concession	122	371		
650	Gallegos Park Rental	275	650		
652	Coliseum - Ticketmaster	12,185	29,048	33,520	30,000
660	Equestrian Center Rental Fees		6,402	13,044	7,000
	Total	\$1,269,788	\$1,429,345	\$1,468,326	\$1,329,500
07 Miscellaneous Charges					
702	Detention Facility - Commissary	\$270,556			
705	Purchasing-Stock Sales	233,987	\$210,024	\$131,536	\$300,000
709	Allright Parking	25,158	40,380	41,808	38,000
710	Purchasing-Furniture Sales	828	5,719	2,500	
711	Courthouse Cafeteria Concession		11,952	18,333	15,000
712	Telephone Commissions	122,118	199,376	280,810	225,000
	Total	\$652,647	\$467,451	\$474,987	578,000
08 Fines and Forfeits					
801	Fines And Forfeits	\$1,428,382	\$1,972,455	\$1,989,517	\$2,000,000
802	Library Fines	2,614	2,290	2,103	2,000
803	Fines-County Attorney	83,167	5,056	1,778	1,000
804	Judgments		109,903		
805	Bail Bond Collateral Forfeits			44,876	
	Total	\$1,514,163	\$2,089,704	\$2,038,274	\$2,003,000
09 Miscellaneous Revenues					
901	Interest Earnings-Investments	\$1,579,856	\$1,000,058	\$727,199	\$400,000
902	Interest Earnings-N.O.W.	249,249	188,769	139,671	100,000
907	Courthouse and Parking Facility Rental		450		10
908	Detention Home Rental-El Paso Police Department		31,862	32,716	32,000
910	Reimbursement-City Computer	1,245,828	960,204	1,062,765	900,000
911	Reimbursement-City Utilities	8,020	17,484	18,718	16,000
913	Reimbursement-Cad Computer	343,590	313,185	246,859	75,000
914	Reimbursement-Community Supervision And Corrections	80,659	98,458	77,865	73,000
917	Reimbursement-City Tax				
918	Reimbursement-City-Archives Building Rental		73,417	88,331	86,000
924	Reimbursement Federal-TDHS School Lunch Program	40,464	52,266	86,465	55,000
943	Reimbursement-Elections	190,259	345,308	473	300,000
961	Contractual Obligation Bond Proceeds 91	242,965			
963	Property Sales	6,072	19,012	5,243	5,000
964	Unclassified Revenues	246,670	370,452	155,157	130,000
965	Recycling Paper-Sales	265	4	45	
	Total	\$4,233,897	\$3,470,929	\$2,641,507	\$2,172,010

County of El Paso, Texas

Sources of Revenue

Sub-Object	Character and Sub-Object Description	Fiscal Year Actuals			Projected 1993-94
		1990-91	1991-92	1992-93	
10 Other Financing Sources					
1020	Transfers In		\$180,371	\$16,000	\$98,514
1023	Excess Grant Match Transfers-In	\$51,046	4,138	24,711	5,000
1038	Transfers In-Road And Bridge			1,114,000	1,300,000
	Total	<u>\$51,046</u>	<u>\$184,509</u>	<u>\$1,154,711</u>	<u>\$1,403,514</u>
	Total Index 000018	<u>\$50,157,222</u>	<u>\$59,359,839</u>	<u>\$63,747,829</u>	<u>\$61,606,567</u>

Special Revenue Fund

Road and Bridge Fund, Index 000117

04 Charges for Services					
490	Extra Auto License Fees	\$973,390	\$2,003,434	\$2,803,785	\$2,600,000
492	Auto License Fees	360,000	360,000	360,000	360,000
493	Auto Sales Tax			1,271,067	1,114,000
	Total	<u>\$1,333,390</u>	<u>\$2,363,434</u>	<u>\$4,434,852</u>	<u>\$4,074,000</u>
03 Intergovernmental					
336	Lateral Road Funds	\$65,733	\$65,733	\$37,658	\$35,000
338	Gross Weight And Axle Weight Fees	1,427	573	1,648	300
	Total	<u>\$67,160</u>	<u>\$66,306</u>	<u>\$39,306</u>	<u>\$35,300</u>
09 Miscellaneous Revenues					
901	Interest Earnings-Investments	\$141,317	\$34,194	\$49,882	\$4,000
902	Interest Earnings-N.O.W.	3,975	270	809	100
915	Reimbursements-Oil, Gas, Etc.	2,444	11,881	6,394	2,000
964	Unclassified Revenues	12,672	18,058	3,217	498
	Total	<u>\$160,408</u>	<u>\$64,403</u>	<u>\$60,302</u>	<u>\$6,598</u>
	Total Index 000117	<u>\$1,560,958</u>	<u>\$2,494,143</u>	<u>\$4,534,460</u>	<u>\$4,115,898</u>

Coliseum Improvement Fund, Index 000133

06 Parks and Recreation					
642	Coliseum Parking	\$8,174			
	Total	<u>\$8,174</u>			
09 Miscellaneous Revenues					
902	Interest Earnings-N.O.W.	\$703			
	Total	<u>\$703</u>			
	Total index 000133	<u>\$8,877</u>			

County of El Paso, Texas

Sources of Revenue

Sub-Object	Character and Sub-Object Description	Fiscal Year Actuals			Projected
		1990-91	1991-92	1992-93	1993-94

Coliseum Tourist Promotion, Index 000091

01 Tax Revenues				
111	Hotel Occupancy Taxes-Coliseum .5%		\$288,356	\$504,999
	Total		\$288,356	\$504,999
09 Miscellaneous Revenues				
902	Interest Earnings-N.O.W.		\$2,500	\$2,929
	Total		\$2,500	\$2,929
Total Index 000091			\$290,856	\$507,928

Tourist, Convention & Amphitheatre, Index 000166

01 Tax Revenues					
112	County Hotel Occupancy Taxes-1.5%	\$1,120,811	\$288,626		
117	Hotel Occupancy Taxes-1.25%		488,028	\$746,295	\$675,000
	Total	\$1,120,811	\$776,654	\$746,295	\$675,000
06 Parks and Recreation					
636	Amphitheater		\$11,275		
	Total		\$11,275		
09 Miscellaneous Revenues					
902	Interest Earnings-N.O.W.	\$19,698	\$13,985	\$7,229	
916	Reimbursement-City of El Paso-Salaries		503,959	573,364	\$177,745
964	Unclassified Revenues	1,757	966		
1010	Miscellaneous Sales - Tourist And Convention	10,117	2,438		
	Total	\$31,572	\$521,348	\$580,593	\$177,745
Total Index 000166		\$1,163,658	\$1,298,002	\$1,326,888	\$852,745

000174 Convention & Performing Arts Center, Index 000174

03 Intergovernmental					
354	Civic Center Operations - City	\$1,782,430	\$1,371,061	\$35,588	
	Total	\$1,782,430	\$1,371,061	\$35,588	
09 Miscellaneous Revenues					
902	Interest Earnings-N.O.W.	\$8,258			
916	Reimbursement-City of El Paso-Salaries			\$1,011,032	\$396,970
	Total	\$8,258		\$1,011,032	\$396,970

County of El Paso, Texas
Sources of Revenue

Sub-Object	Character and Sub-Object Description	Fiscal Year Actuals			Projected 1993-94
		1990-91	1991-92	1992-93	

Convention & Performing Arts Center, Index 000174-Continued

10 Other Financing Sources					
1002	Unclassified Revenues				
	Total				
		\$59			
		\$59			
	Total Index 000174	<u>\$1,790,747</u>	<u>\$1,371,061</u>	<u>\$1,046,620</u>	<u>\$396,970</u>

County Tourist Promotion, Index 000182

01 Tax Revenues					
118	County Hotel Occupancy Taxes .25%				
	Total				
		\$88,414	\$149,259	\$135,000	
		\$88,414	\$149,259	\$135,000	
09 Miscellaneous Revenues					
901	Interest Earnings-Investments				
	Total				
		\$2,431	\$7,107	\$3,426	
		\$2,431	\$7,107	\$3,426	
	Total Index 000182	<u>\$2,431</u>	<u>\$95,521</u>	<u>\$152,685</u>	<u>\$135,000</u>

Ascarate Golf Course Improvement, Index 000190

06 Parks and Recreation					
630	Ascarate Park Traffic Control				
	Total				
		\$30,002			
		\$30,002			
	Total Index 000190	<u>\$30,002</u>			

Ascarate Park Improvement, Index 000208

06 Parks and Recreation					
630	Ascarate Park Traffic Control				
	Total				
		\$98,702			
		\$98,702			
09 Miscellaneous Revenues					
902	Interest Earnings-N.O.W.				
	Total				
		\$1,488			
		\$1,488			
	Total Index 000208	<u>\$100,190</u>			

County of El Paso, Texas
Sources of Revenue

Sub-Object	Character and Sub-Object Description	Fiscal Year Actuals			Projected 1993-94
		1990-91	1991-92	1992-93	

County Clerk Records Management and Preservation, Index 002337

04 Charges for Services					
412	Records Management Preservation Fee		\$383,785	\$510,626	\$441,455
	Total		\$383,785	\$510,626	\$441,455
09 Miscellaneous Revenues					
902	Interest Earnings-N.O.W.		\$1,136	\$570	
	Total		\$1,136	\$570	
Total Index 002337			\$384,921	\$511,196	\$441,455

County Attorney Commissions, Index 000002865

04 Charges for Services					
414	County Attorney Commissions			\$6,995	\$5,000
	Total			\$6,995	\$5,000
Total Index 002865				\$6,995	\$5,000

Sheriff's Auction Proceeds, Index 002899

09 Miscellaneous Revenues					
945	Program Income		\$130,000	\$30,000	
	Total		\$130,000	\$30,000	
09 Miscellaneous Revenues					
902	Interest Earnings-N.O.W.		\$1,626		
	Total		\$1,626		
Total Index 002899			\$131,626	\$30,000	

Courthouse security fund, Index 003922

04 Charges for Services					
475	Program Income		\$6,347	\$98,514	
	Total		\$6,347	\$98,514	
Total Index 003922			\$6,347	\$98,514	

County of El Paso, Texas
Sources of Revenue

Sub-Object	Character and Sub-Object Description	Fiscal Year Actuals			Projected 1993-94
		1990-91	1991-92	1992-93	

Alternative Dispute Resolution, Index 001685

04 Charges for Services					
456	Alternative Dispute Resolution Fees	\$129,650	\$133,735	\$128,757	\$160,000
	Total	\$129,650	\$133,735	\$128,757	\$160,000
09 Miscellaneous Revenues					
902	Interest Earnings-N.O.W.	\$79			
	Total	\$79			
Total Index 001685		\$129,729	\$133,735	\$128,757	\$160,000

National Trust Heritage, Index 001008

09 Miscellaneous Revenues					
916	Reimbursement-City of El Paso-Salaries			\$982	
936	Contribution-City	\$22,916	\$29,507		
	Total	\$22,916	\$29,507	\$982	
10 Other Financing Sources					
1020	Transfers In	\$25,000	\$22,296		
	Total	\$25,000	\$22,296		
Total Index 001008		\$47,916	\$51,803	\$982	

Commissary Inmate Profit, Index 003905

07 Miscellaneous Charges					
702	Detention Facility - Commissary		\$60,424	\$45,000	\$40,000
	Total		\$60,424	\$45,000	\$40,000
09 Miscellaneous Revenues					
902	Interest Earnings-N.O.W.			\$250	
	Total			\$250	
Total Index 003905			\$60,424	\$45,250	\$40,000

District Attorney 10% Drug Forfeiture, Index 002295

03 Intergovernmental					
337	State Drug Forfeiture	\$2,621	\$25,384	\$5,849	\$6,000
	Total	\$2,621	\$25,384	\$5,849	\$6,000
09 Miscellaneous Revenues					
902	Interest Earnings-N.O.W.			\$237	
	Total			\$237	
Total Index 002295		\$2,621	\$25,384	\$6,086	\$6,000

County of El Paso, Texas
Sources of Revenue

Sub-Object	Character and Sub-Object Description	Fiscal Year Actuals			Projected 1993-94
		1990-91	1991-92	1992-93	

Records Management and Preservation, Index 003640

04 Charges for Services				
412	Records Management Preservation Fee			\$3,370
	Total			\$66,609
				<hr/>
				\$3,370
				<hr/>
				\$66,609
09 Miscellaneous Revenues				
902	Interest Earnings-N.O.W.			\$4,730
	Total			\$4,730
				<hr/>
				\$4,730
				<hr/>
10 Other Financing Sources				
1020	Transfers In			\$92,000
	Total			\$92,000
				<hr/>
				\$92,000
				<hr/>
	Total Index 003640			\$100,100
				<hr/>
				\$66,609

Continuing Legal Education Fund, Index 003558

07 Miscellaneous Charges				
713	Continuing Legal Education Fees			\$630
	Total			\$15,000
				<hr/>
				\$630
				<hr/>
				\$15,000
				<hr/>
	Total Index 003558			\$630
				<hr/>
				\$15,000

County Law Library, Index 003566

04 Charges for Services				
455	Law Library Filing Fees			\$203,072
	Total			\$203,072
				<hr/>
				\$203,072
				<hr/>
09 Miscellaneous Revenues				
901	Interest Earnings-Investments			\$8,202
902	Interest Earnings-N.O.W.			2,032
964	Unclassified			4694
	Total			\$14,928
				<hr/>
				\$14,928
				<hr/>
	Total Index 003566			\$218,000
				<hr/>
				\$218,000
				<hr/>
	Total Fund	\$4,837,129	\$6,205,850	\$8,499,555
				\$7,116,191

County of El Paso, Texas

Sources of Revenue

Sub-Object	Character and Sub-Object Description	Fiscal Year Actuals			Projected 1993-94
		1990-91	1991-92	1992-93	

Debt Service Fund

01 Tax Revenues					
	1 Current Taxes	\$6,223,449	\$8,260,283	\$8,404,710	\$12,215,995
113	Hotel Occupancy Taxes	281,536	288,356	92,036	
	Total	\$6,504,985	\$8,548,639	\$8,496,746	\$12,215,995
02 Reimbursements					
910	Reimbursement-City Computer		\$70,334	\$77,007	\$83,902
913	Reimbursement-CAD Computer		24,130	17,886	9,494
	Total		\$94,464	\$94,893	\$93,396
09 Miscellaneous Revenues					
901	Interest Earnings-Investments	\$171,323	\$108,164	\$135,633	
902	Interest Earnings-N.O.W.	24,066	7,418	3,590	
	Total	\$195,389	\$115,582	\$139,223	
10 Other Financing Sources					
950	Proceeds of Bonds Sold		\$37,371	\$253,368	
954	Refinancing Proceeds		31,971,420	15,665,631	
1032	Transfers In	\$322,345	286,086	46,000	\$494,435
	Total	\$322,345	\$32,294,877	\$15,964,999	\$494,435
	Total Fund	\$7,022,719	\$41,053,562	\$24,695,861	\$12,803,826

Capital Project Fund

09 Miscellaneous Revenues					
901	Interest Earnings-Investments	\$1,348,301	\$526,085	\$1,249,430	
	Total	\$1,348,301	\$526,085	\$1,249,430	
10 Other Financing Sources					
910	Reimbursement-City Computer	\$215,812			
950	Proceeds of Bonds Sold	11,785,000	\$5,120,000	\$35,260,369	
1032	Transfers In	1,050,000		43,905	\$56,095
	Total	\$13,050,812	\$5,120,000	\$35,304,274	\$56,095
	Total Fund	\$14,399,113	\$5,646,085	\$36,553,704	\$56,095

County of El Paso, Texas
Sources of Revenues - Other Funds

Sub-Object	Character and Sub-Object Description	Actual 1990-91	Actual 1991-92	Actual 1992-93	Projected 1993-94
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Grants

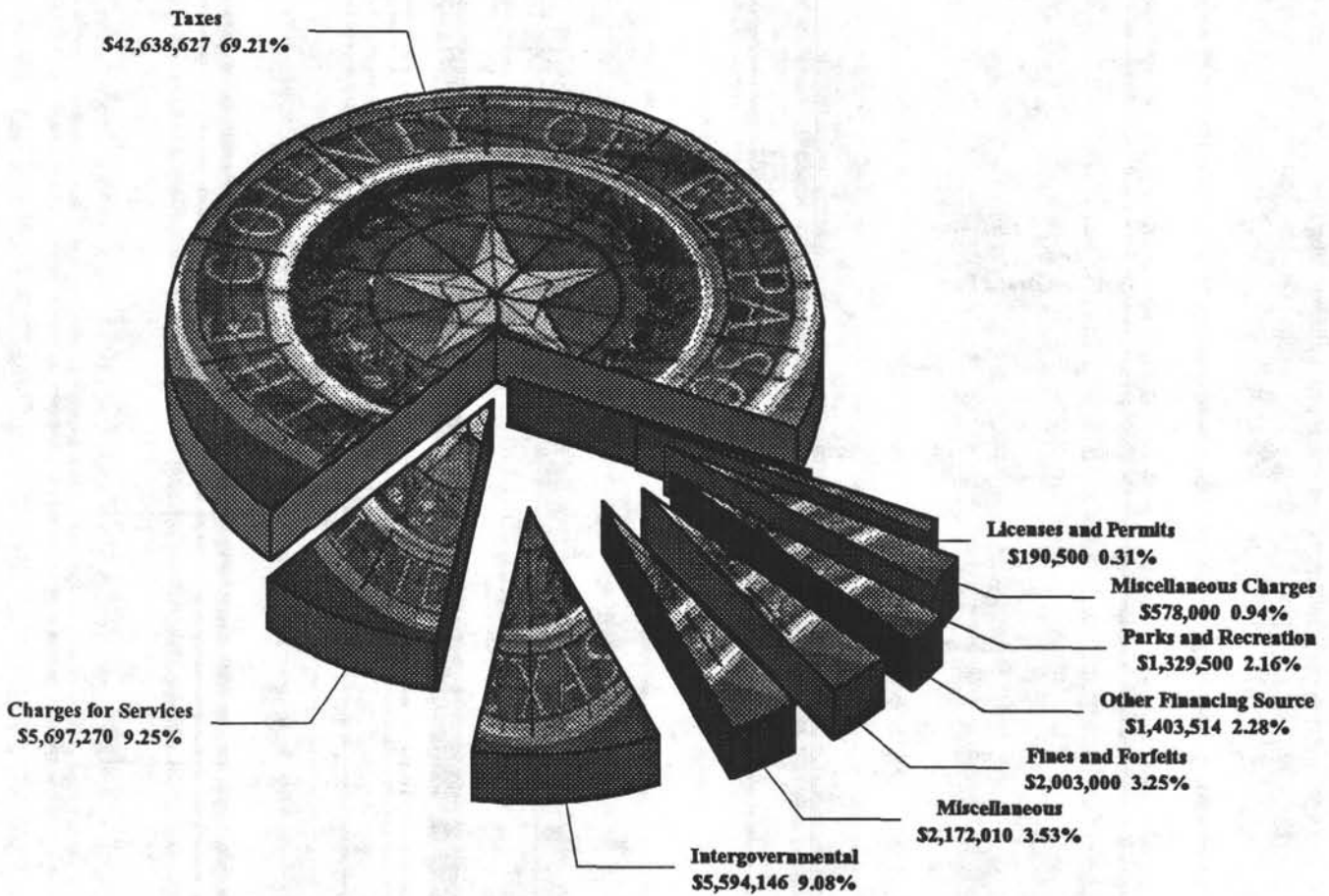
Revenue					
Various	Federal and State	\$2,959,666	\$5,105,590	\$6,197,964	\$6,905,783
Various	Intergovernmental	1,780,604	2,989,475	2,484,353	233,572
Various	Other	69,150	180,469	170,117	268,570
	Total	4,809,420	8,275,534	8,852,434	7,407,925
Other Financing Sources					
Various	Transfers In	\$655,133	\$1,681,101	\$1,787,715	\$1,783,344
	Total	\$655,133	\$1,681,101	\$1,787,715	\$1,783,344
	Total Fund	\$5,464,553	\$9,956,635	\$10,640,149	\$9,191,269

Enterprise Fund

04 Charges for Services					
470	Daily Parking Garage Fees	\$102,574	\$177,018	\$81,365	
471	Monthly Parking Garage Fees	75,062	137,245	56,129	
	Total	\$177,636	\$314,263	\$137,494	
09 Miscellaneous Revenues					
901	Interest Earnings-Investments	\$509,774	\$35,147	\$6,804	
902	Interest Earnings-N.O.W.	6,736	3,102	1,101	
953	Accrued Interest-Certificates Of Indebtedness	34,595			
964	Unclassified Revenues	127	359	16	
	Total	\$551,232	\$38,608	\$7,921	
10 Other Financing Sources					
950	Proceeds of Bonds Sold			\$8,309,835	
1020	Transfers In	\$2,901,521			
1028	Transfers In-Parking Reserve	525,176	\$210,597		
1030	Transfers In-General Fund	2,786,507	589,309	294,975	
1031	Transfers In-Parking Revenue Fund	170,349	303,854	164,778	
1036	Transfers In-Ascarate Park Improvement Fund	700,000			
1037	Transfers In-Parking Construction		185,143		
	Total	\$7,083,553	\$1,288,903	\$8,769,588	
	Total Fund	\$7,812,421	\$1,641,774	\$8,915,003	

County of El Paso, Texas

Fiscal Year 1994 General Fund Budgeted Revenues

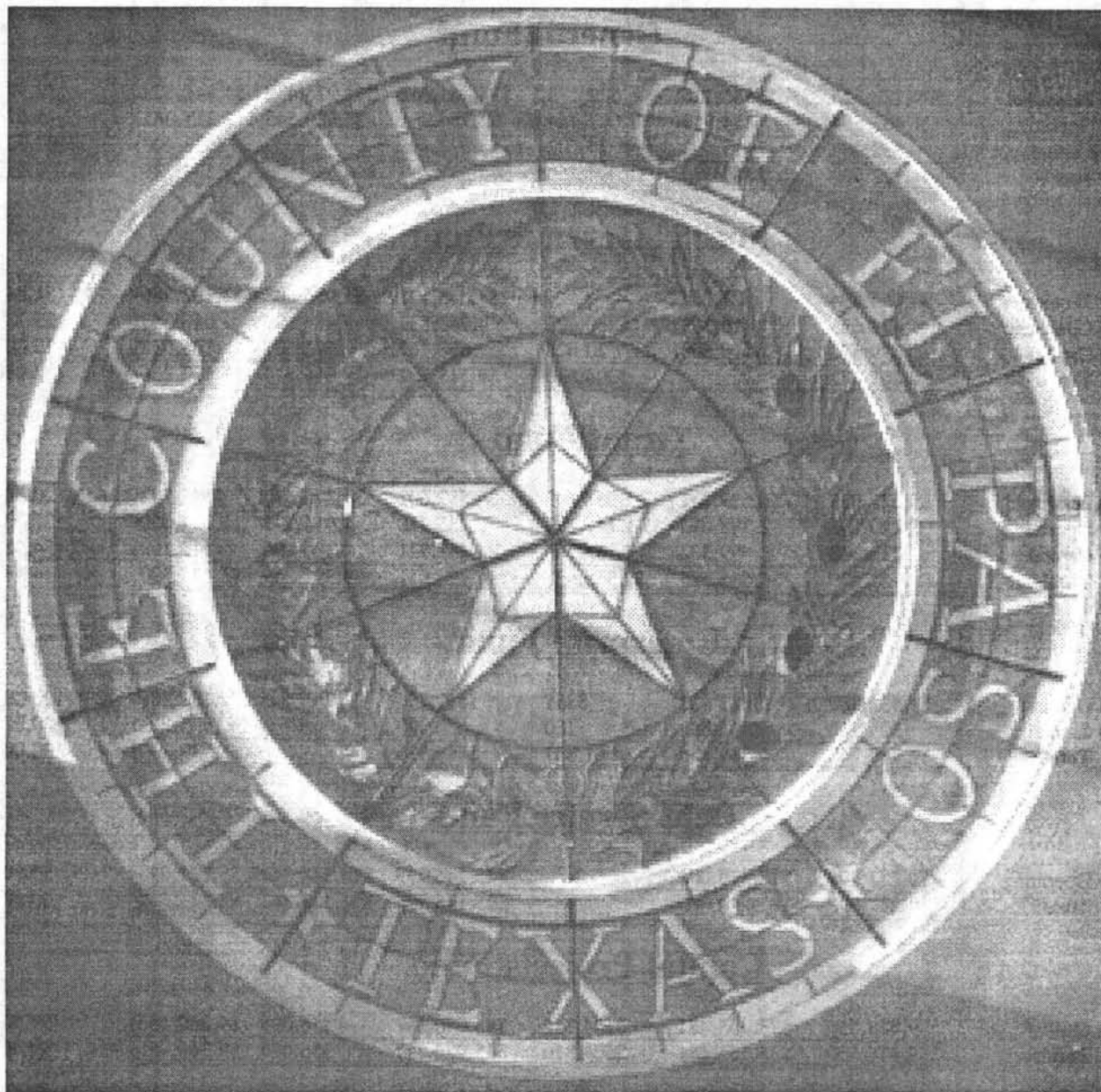




EXPENDITURES

County of El Paso, Texas
Budgetary Information by Character

Type	Title	1993				1994		
		Adopted Budget	Budget Amendments	Carry Over Budget	Budget as Amended	Adopted Budget	Amount of Change	Percentage Change
General Fund								
30 Personnel		\$39,127,615	(\$586,126)	\$22,473	\$38,563,962	\$43,976,438	\$4,848,823	12.39
60 Operating		21,462,584	454,913	1,047,484	22,964,981	22,680,545	1,217,961	5.67
90 Capital		532,400	415,593	24,502	972,495		(532,400)	(100.00)
Totals		\$61,122,599	\$284,380	\$1,094,459	\$62,501,438	\$66,656,983	\$5,534,384	9.05
Special Revenue Fund								
30 Personnel		\$4,055,894	\$27,207		\$4,083,101	\$1,953,308	(\$2,102,586)	(51.84)
60 Operating		4,471,636	(16,399)	\$288,602	4,743,839	5,487,999	1,016,363	22.73
90 Capital		679,542	(\$10,808)	20,028	688,762	573,507	(106,035)	(15.60)
Totals		\$9,207,072		\$308,630	\$9,515,702	\$8,014,814	(\$1,192,258)	(12.95)
Grant Fund								
30 Personnel		\$3,623,028	\$1,619,131	\$1,355,443	\$6,597,602	\$4,376,530	\$753,502	20.80
60 Operating		3,120,193	2,988,092	1,147,433	7,255,718	4,914,243	1,794,050	57.50
90 Capital		219,658	59,302	63,761	342,721	100,496	(119,162)	(54.25)
Totals		\$6,962,879	\$4,666,525	\$2,566,637	\$14,196,041	\$9,391,269	\$2,428,390	34.88
Enterprise Fund								
60 Operating		\$1,433,388	(\$982,483)	\$851	\$451,756		(\$1,433,388)	(100.00)
90 Capital		505,852	(505,852)	180	180		(505,852)	(100.00)
Totals		\$1,939,240	(\$1,488,335)	\$1,031	\$451,936		(\$1,939,240)	(100.00)
Debt Service Fund								
60 Operating		\$9,227,799	\$15,919,000		\$25,146,799	\$14,348,842	\$5,121,043	55.50
Totals		\$9,227,799	\$15,919,000		\$25,146,799	\$14,348,842	\$5,121,043	55.50
Capital Projects Fund								
90 Capital		\$9,416,550	\$35,165,481	\$504,316	\$45,086,347	\$56,095	(\$9,360,455)	(99.40)
Totals		\$9,416,550	\$35,165,481	\$504,316	\$45,086,347	\$56,095	(\$9,360,455)	(99.40)
Total Budget-All Funds								
30 Personnel		\$46,806,537	\$1,060,212	\$1,377,916	\$49,244,665	\$50,306,276	\$3,499,739	7.48
60 Operating		39,715,600	18,363,123	2,484,370	60,563,093	47,431,629	7,716,029	19.43
90 Capital		11,354,002	35,123,716	612,787	47,090,505	730,098	(10,623,904)	(93.57)
Totals		\$97,876,139	\$54,547,051	\$4,475,073	\$156,898,263	\$98,468,003	\$591,864	0.60



County of El Paso, Texas
Budgetary Information by Object

Object	Title	1993				1994		
		Adopted Budget	Budget Amendments	Carry Over Budget	Budget as Amended	Adopted Budget	Amount of Change	Percentage Change
General Fund								
301	Salaries And Wages	\$31,052,434	(\$737,686)	\$1,700	\$30,316,448	\$33,526,189	\$2,473,755	7.97
302	General and Administrative					1,226,865	1,226,865	100.00
305	Fringe Benefits	8,075,181	151,560	20,773	8,247,514	9,223,384	1,148,203	14.22
601	Administrative Expenses	1,417,031	(55,279)	182,466	1,544,218	1,476,929	59,898	4.23
620	Operating Expenses	6,761,067	(427,198)	185,876	6,519,745	6,512,683	(248,384)	(3.67)
630	Operating Maintenance and Repair	1,405,159	162,601	145,890	1,713,650	1,690,406	285,247	20.30
640	Operating Supplies	592,053	43,460	57,715	693,228	702,604	110,551	18.67
645	Public Utilities	1,443,156	32,886	86,953	1,562,995	1,390,928	(52,228)	(3.62)
650	Communications	379,401	(88,834)	35,491	326,058	334,981	(44,420)	(11.71)
660	Travel And Transportation	500,382	41,163	27,447	568,992	551,253	50,871	10.17
665	Professional Services	1,148,945	156,697	61,001	1,366,643	1,256,685	107,740	9.38
670	Education And Training	52,800	(13,483)	3,499	42,816	31,472	(21,328)	(40.39)
680	Community Services	122,615	22,711	6,096	151,422	468,325	345,710	281.95
685	Judicial And Legal	2,867,245	(157,806)	158,623	2,868,062	2,832,310	(34,935)	(1.22)
690	Detention Facility Operati	1,789,293	472,888	71,427	2,333,608	2,203,000	413,707	23.12
695	Bond Administration	1,030,500			1,030,500	89,000	(941,500)	(91.36)
698	Transferred Expenses	1,952,937	265,107	25,000	2,243,044	3,139,969	1,187,032	60.78
910	Capital Outlays-Buildings			8,279	8,279			
925	Capital Outlays-Vehicles	45,000	175,725		220,725		(45,000)	(100.00)
930	Capital Outlays-Equipment	467,400	218,958	15,171	701,529		(467,400)	(100.00)
935	Capital Outlays-Furniture	20,000	7,100	911	28,011		(20,000)	(100.00)
940	Data Processing		13,810	141	13,951			
	Totals	\$61,122,599	\$284,380	\$1,094,459	\$62,501,438	\$66,656,983	\$5,534,384	9.05

Special Revenue Fund

301	Salaries and Wages	\$3,072,097	\$25,210		\$3,097,307	\$1,869,120	(\$1,202,977)	(39.16)
305	Fringe Benefits	983,797	1,997		985,794	84,188	(899,609)	(91.44)
601	Administrative Expenses	435,351	(3,616)	\$274	432,009	687,251	251,900	57.86
620	Operating Expenses	2,275,377	46,850	268,570	2,590,797	801,693	(1,473,684)	(64.77)
630	Operating Maintenance and Repair	47,000	(10,908)	7,101	43,193	1,959,336	1,912,336	4,068.80
640	Operating Supplies	205,000	(13,317)	7,472	199,155	28,000	(177,000)	(86.34)
645	Public Utilities	75,776	(15,000)		60,776	190,000	114,224	150.74
650	Communications	2,850			2,850	73,300	70,450	2,471.93
655	Construction					2,850	2,850	100.00
660	Travel and Transportation	8,500	700		9,200	7,000	(1,500)	(17.65)
665	Professional Services	51,580	40,900	5,185	97,665	86,000	34,420	66.73
670	Education and Training		70		70			
685	Judicial and Legal	55,000	(42,500)		12,500	57,200	2,200	4.00
698	Transferred Expenses	1,315,202	(19,578)		1,295,624	1,595,369	280,167	21.30
925	Capital Outlays-Vehicles	134,150	(20,496)		113,654	20,496	(113,654)	(84.72)
930	Capital Outlays-Equipment	545,392	9,688	20,028	575,108	553,011	7,619	1.40
	Totals	\$9,207,072		\$308,630	\$9,515,702	\$8,014,814	(\$1,192,258)	(12.95)

Grant Fund

301	Salaries and Wages	\$2,866,228	\$1,271,104	\$1,068,992	\$5,206,324	\$3,488,931	\$622,703	21.73
305	Fringe Benefits	756,800	348,027	286,451	1,391,278	887,599	130,799	17.28
601	Administrative Expenses	145,582	70,081	71,184	286,847	204,899	59,317	40.74
620	Operating Expenses	1,146,483	459,218	335,674	1,941,375	1,686,960	540,477	47.14
630	Operating Maintenance and Repair	63,500	(19,094)	2,871	47,277	57,250	(6,250)	(9.84)
640	Operating Supplies	75,660	3,564	46,890	126,114	102,740	27,080	35.79
645	Public Utilities	25,000	20,849	6,359	52,208	25,000		
650	Communications	87,800	7,719	45,612	141,131	50,628	(37,172)	(42.34)
655	Construction	2,000	39,280	53,227	94,507	82,946	80,946	4,047.30
660	Travel and Transportation	129,323	101,370	55,505	286,198	175,387	46,064	35.62

County of El Paso, Texas
Budgetary Information by Object

Object	Title	1993				1994		
		Adopted Budget	Budget Amendments	Carry Over Budget	Budget as Amended	Adopted Budget	Amount of Change	Percentage Change
Grant Fund-Continued								
665	Professional Services	1,425,803	880,520	509,292	2,815,615	437,570	(988,233)	(69.31)
670	Education And Training	7,042	11,732	3,741	22,515	6,568	(474)	(6.73)
680	Community Services		1,237,280		1,237,280	1,793,645	1,793,645	100.00
685	Judicial and Legal					50,000	50,000	100.00
690	Detention Facility Operations	12,000	175,573	17,078	204,651	240,650	228,650	1,905.42
925	Capital Outlays-Vehicles		51,400	1,859	53,259			
930	Capital Outlays-Equipment	219,658	(25,964)	48,719	242,413	89,396	(130,262)	(59.30)
935	Capital Outlays-Furniture		33,866	13,183	47,049	11,100	11,100	100.00
	Totals	\$6,962,879	\$4,666,525	\$2,566,637	\$14,196,041	\$9,391,269	\$2,428,390	34.88
Enterprise Fund								
620	Operating Expenses	\$106,903	(\$74,479)	\$851	\$33,275		(\$106,903)	(100.00)
695	Bond Administration	707,405	(453,703)		253,702		(707,405)	(100.00)
698	Transferred Expenses	619,080	(454,301)		164,779		(619,080)	(100.00)
801	Miscellaneous	505,852	(505,852)	180	180		(505,852)	(100.00)
	Totals	\$1,939,240	(\$1,488,335)	\$1,031	\$451,936		(\$1,939,240)	(100.00)
Debt Service Fund								
695	Bond Administration	\$9,181,799	\$15,716,716		\$24,898,515	\$14,348,842	\$5,167,043	56.27
698	Transferred Expenses	46,000			46,000		(46,000)	(100.00)
801	Miscellaneous		202,284		202,284			
	Totals	\$9,227,799	\$15,919,000		\$25,146,799	\$14,348,842	\$5,121,043	55.50
Capital Projects Fund								
620	Operating Expenses	\$153,394	(\$153,394)				(\$153,394)	(100.00)
801	Miscellaneous	9,160,156	35,318,875	\$498,397	\$44,977,428	\$56,095	(9,104,061)	(99.39)
935	Capital Outlays-Furniture	103,000		5,919	108,919		(103,000)	(100.00)
	Totals	\$9,416,550	\$35,165,481	\$504,316	\$45,086,347	\$56,095	(\$9,360,455)	(99.40)
	Grand Totals	\$97,876,139	\$54,547,051	\$4,475,073	\$156,898,263	\$98,468,003	\$591,864	0.60

County of El Paso, Texas
Budgetary Information by Sub-Object

Sub-Object	Title	1993				1994		
		Adopted Budget	Budget Amendments	Carry Over Budget	Budget as Amended	Adopted Budget	Amount of Change	Percentage Change
General Fund								
3001	Salaries-Full Time Regular	\$22,757,427	(\$756,548)		\$22,000,879	\$24,052,452	\$1,295,025	5.69
3002	Salaries-Part Time Regular	865,412	105,939	\$200	971,551	963,502	98,090	11.33
3003	Salaries-Supplement	92,193			92,193	92,193		
3005	Salaries-Longevity	70,000	3,311		73,311	87,000	17,000	24.29
3007	Salaries-Overtime	1,377,296	562,356	1,500	1,941,152	1,863,740	486,444	35.32
3008	Deputy Salaries	5,890,106	(652,744)		5,237,362	6,467,302	577,196	9.80
3020	Reserve for Salary Adjustments					926,700	926,700	100.00
3028	Reserve for Juvenile Probation					300,165	300,165	100.00
3050	Social Security	2,378,459	(47,191)	5,609	2,336,877	2,607,630	229,171	9.64
3051	Cleat Dental Plan	88,704	(1,566)		87,138		(88,704)	(100.00)
3052	Retirement	2,113,511	(27,218)	15,150	2,101,443	2,548,922	435,411	20.60
3053	Insurance-Cleat Optical	36,960	(609)		36,351		(36,960)	(100.00)
3054	Insurance-Life	65,164	(14,608)		50,556	65,752	588	0.90
3056	Insurance-Health And Dental	1,844,820	(157,311)		1,687,509	1,867,205	22,385	1.21
3058	Insurance-Workers Compensation	1,393,719	217,891		1,611,610	1,812,843	419,124	30.07
3059	Cleat Deferred Compensation	63,900	(3,000)		60,900		(63,900)	(100.00)
3060	Insurance-Unemployment	89,944	89,282		179,226	144,312	54,368	60.45
3066	Rural Firemen Pension Plan		95,890		95,890	50,000	50,000	100.00
3068	Cleat Benefits Allowance					126,720	126,720	100.00
6001	Office Expense	696,581	(10,162)	73,356	759,775	648,359	(48,222)	(6.92)
6003	Office Supplies	302,500		42,559	345,059	302,600	100	0.03
6005	Postage	270,000		9,000	279,000	295,000	25,000	9.26
6009	Dues And Advertising	26,500		32	26,532	26,500		
6011	Books, Publications, Subscriptions	10,000		178	10,178	92,700	82,700	827.00
6012	Publishing, Printing & Advertisements	8,000		2,500	10,500	8,320	320	4.00
6013	External Audits	50,000	(45,044)	53,885	58,841	50,000		
6015	Miscellaneous Administrative Expenses	52,050		971	53,021	52,050		
6019	Public Official Bond	1,400	(73)		1,327	1,400		
6200	Operating Expenses-Pools	48,000	(48,000)				(48,000)	(100.00)
6201	Operating Expenses-General	4,436,864	(164,969)	135,452	4,407,347	3,822,574	(614,290)	(13.85)
6202	Expense Allowance	78,900	(625)		78,275	78,900		
6204	Cleat Prepaid Legal Expense	67,584	(1,400)		66,184		(67,584)	(100.00)
6205	Operating Expense-Insurance, General	106,700	19,000		125,700	180,237	73,537	68.92
6207	Operating Expense-Insurance, Liability	147,850	15,290		163,140	184,136	36,286	24.54
6209	Rentals And Leases	204,103	5,000	3,145	212,248	236,568	32,465	15.91
6214	Clothing Allowance-Deputies	36,230	(3,500)	700	33,430	50,000	13,770	38.01
6215	Clothing Allowance	46,430	(4,450)	670	42,650	75,600	29,170	62.83
6217	Contingencies-Data Processing			158	158			
6218	Rio Grande Council Of Governments	18,000			18,000	18,000		
6223	Rentals And Leases-Software	261,000	1,000	13,883	275,883	271,440	10,440	4.00
6225	Operating Supplies-Computer For	2,000			2,000	2,000		
6226	Rentals And Leases-Space/Utilities	93,500	3,500		97,000	97,240	3,740	4.00
6234	Insurance-Comprehensive General Liability	229,500	(3,875)		225,625	274,500	45,000	19.61
6237	Operating Expense-Elections	424,000	(11,130)	19,079	431,949	400,000	(24,000)	(5.66)
6238	Changes Of Venue Expense	140,000	(130,500)	2,228	11,728	30,000	(110,000)	(78.57)
6244	Visiting Judges Recusal Expense	20,000			20,000	20,000		
6245	Appellate Records Expense	2,085			2,085	2,085		
6248	County Health Inspectors	143,321	(31,210)		112,111	143,321		
6249	Insurance-Public Official Liability	75,000	(74,929)		71	75,000		
6250	Insurance Deductibles Expense	100,000			100,000	100,000		
6255	Operating Exp-Bank Charges	80,000	3,600	10,501	94,101	83,200	3,200	4.00
6257	Mckelligan Canyon Security Guard			56	56			
6278	Solid Waste Collection					367,882	367,882	100.00
6301	Maint And Repair-General	521,334	(38,927)	46,689	529,096	567,053	45,719	8.77
6302	Maint And Repair-Hardware	245,045	121,000	16,331	382,376	439,672	194,627	79.43
6303	Maint And Repair-Communications	43,400	(26,000)		17,400	36,816	(6,584)	(15.17)
6304	Maintenance-Software	209,000	78,555	464	288,019	244,005	35,005	16.75
6305	Maint And Repair-Automobile	201,380	27,973	14,804	244,157	217,860	16,480	8.18
6307	Intgovt Contract-City Tax Collection	185,000		67,601	252,601	185,000		

County of El Paso, Texas
Budgetary Information by Sub-Object

Sub-Object	Title	1993				1994		
		Adopted Budget	Budget Amendments	Carry Over Budget	Budget as Amended	Adopted Budget	Amount of Change	Percentage Change
General Fund-Continued								
6400	Operating Supplies-Jury	11,615	1,025	89	12,729	12,080	465	4.00
6401	Operating Supplies-General	563,056	42,435	52,674	658,165	672,727	109,671	19.48
6402	Operating Supplies-Books	10,382		4,952	15,334	10,797	415	4.00
6404	Operating Supplies-J. P. Receipt Books	7,000			7,000	7,000		
6451	Public Utilities-General	827,016	45,886	61,685	934,587	862,880	35,864	4.34
6452	Public Utilities-Gas	29,500		3,075	32,575	34,530	5,030	17.05
6453	Public Utilities-Electric	565,440	(22,000)	22,193	565,633	467,270	(98,170)	(17.36)
6454	Public Utilities-Water	21,200	9,000		30,200	26,248	5,048	23.81
6501	Communications-General	231,401	549	34,110	266,060	259,981	28,580	12.35
6503	Communications-Telephone	100,000	(97,883)		2,117	27,000	(73,000)	(73.00)
6505	Communications-Data Communication	48,000	8,500	1,380	57,880	48,000		
6600	Auto Allowance	20,400			20,400	18,000	(2,400)	(11.76)
6601	Inmate Travel	114,800	4,882	362	120,044	141,232	26,432	23.02
6602	Travel	50,628	1,015	1,549	53,192	30,748	(19,880)	(39.27)
6604	Mileage Reimbursement	37,970	(454)		37,516	41,090	3,120	8.22
6605	Travel And Professional Education	7,000	1,520		8,520	12,000	5,000	71.43
6606	Vehicle Operating Expense	266,784	32,800	25,536	325,120	306,083	39,299	14.73
6607	Probate Travel & Professional Education	2,800	1,400		4,200	2,100	(700)	(25.00)
6649	Cont. Svcs.-Security	35,000	4,287	5,582	44,869		(35,000)	(100.00)
6650	Contracted Services	252,700	96,621	53,453	402,774	476,707	224,007	88.65
6652	Central Appraisal District Expense	492,972			492,972	481,220	(11,752)	(2.38)
6654	Prof Svcs-Legal	100,000	(8,611)		91,389		(100,000)	(100.00)
6663	Commissioners Court Interpreting	15,000			15,000	15,000		
6664	Prof Svcs-General	233,273	64,400	1,965	299,638	213,758	(19,515)	(8.37)
6665	Prof. Services OMB Circular A-87	20,000			20,000	20,000		
6682	Purchasing Inventory Audit					25,000	25,000	100.00
6683	Ascarate Park Testing					25,000	25,000	100.00
6701	Employee Training	36,000	807	1,269	38,076	19,200	(16,800)	(46.67)
6703	Inmate Training	16,800	(14,290)	2,230	4,740	12,272	(4,528)	(26.95)
6804	Youth Activities	4,050	(2,289)	600	2,361	4,000	(50)	(1.23)
6807	Support Assistance-General					320,760	320,760	100.00
6808	Pauper Burials	37,500		1,126	38,626	37,500		
6810	Mental Health-Legal Fees	81,065		4,370	85,435	81,065		
6815	Crime Stoppers Reward		25,000		25,000	25,000	25,000	100.00
6850	Conduct Of Criminal Affairs	374,576	(146,500)		228,076	199,576	(175,000)	(46.72)
6851	Sequestration Expenses	5,000	(3,471)		1,529		(5,000)	(100.00)
6852	Post Conviction Affairs	178,164	20,000		198,164	178,164		
6853	Post Trial	60,000	(30,818)		29,182		(60,000)	(100.00)
6854	6th Judicial District Assessment	22,855			22,855	22,855		
6855	Ad Litem Legal Fees	150,000			150,000	150,000		
6856	Legal Fees	1,319,000			1,319,000	1,319,000		
6857	Legal Services	100,000			100,000	100,000		
6858	Jury Fees	376,000	41,830		417,830	410,000	34,000	9.04
6860	Jury Meals And Lodging	24,500	3,834		28,334	25,000	500	2.04
6864	Legal Contingencies	150,000		158,623	308,623	150,000		
6871	Contingencies-Personnel	14,288	(11,429)		2,859	21,965	7,677	53.73
6872	Contingencies-Maintenance & Operations	14,287	(4,339)		9,948	35,250	20,963	146.73
6873	Contingencies-Equipment	14,287	(14,139)		148	35,250	20,963	146.73
6877	Contingencies-Professional Services	14,288	(12,774)		1,514	185,250	170,962	1,196.54
6878	Jail Litigation	50,000			50,000	(50,000)	(100.00)	
6900	Subsistence	86,000	9,000	3,319	98,319	133,000	47,000	54.65
6904	Food Purchases-Other	1,300,500	269,588	57,050	1,627,138	1,500,000	199,500	15.34
6906	Commissary			7,624	7,624			
6908	Medical	402,793	194,300	3,433	600,526	570,000	167,207	41.51
6953	Letter Of Credit Fees	53,500			53,500		(53,500)	(100.00)
6954	Fiscal Agent'S Fees	42,000			42,000	39,000	(3,000)	(7.14)
6959	Arbitrage Rebate	750,000			750,000	50,000	(700,000)	(93.33)
6962	Interest On Revenue Anticipation Notes	185,000			185,000		(185,000)	(100.00)

County of El Paso, Texas
Budgetary Information by Sub-Object

Sub-Object	Title	1993				1994		
		Adopted Budget	Budget Amendments	Carry Over Budget	Budget as Amended	Adopted Budget	Amount of Change	Percentage Change

General Fund-Continued

6980 Transfers Out		102,000			102,000	56,095	(45,905)	(45.00)
6981 Transfers Out - Grant Match		1,318,608	325,107	25,000	1,668,715	1,783,344	464,736	35.24
6988 Transfers Out-Parking Rev.		106,903			106,903		(106,903)	(100.00)
6991 Transfers Out-Aquatic Center						56,095	56,095	100.00
6993 Transfers Out-Health & Life		217,000	(60,000)		157,000	750,000	533,000	245.62
6997 Transfers Out-Parking Reserve		208,426			208,426		(208,426)	(100.00)
6999 Transfers Out-Excess Sales Tax						494,435	494,435	100.00
9106 Canutillo Senior Cit. Center Expansion				8,279	8,279			
9250 Vehicles			175,725		175,725			
9253 Golf Carts		45,000			45,000		(45,000)	(100.00)
9300 Equipment		467,400	218,958	15,171	701,529		(467,400)	(100.00)
9350 Furniture And Fixtures			7,100	739	7,839			
9351 Furniture Building Materials		20,000		171	20,171		(20,000)	(100.00)
9401 Data Processing Equipment-C.D.P.				141	141			
9403 Data Processing Equipment-County			13,810		13,810			
Totals-General Fund		\$61,122,599	\$284,380	\$1,094,451	\$62,501,430	\$66,656,983	\$5,534,384	9.05

Special Revenue Fund

3001 Salaries-Full Time Regular		\$2,739,374	\$332		\$2,739,706	\$1,787,157	(\$952,217)	(34.76)
3002 Salaries-Part Time Regular		332,723	24,878		357,601	81,963	(250,760)	(75.37)
3020 Res For Salary Adjustments						84,188	84,188	100.00
3050 Social Security		234,514	(487)		234,027	142,995	(91,519)	(39.02)
3052 Retirement		191,946	213		192,159	127,456	(64,490)	(33.60)
3054 Insurance-Life		7,475			7,475	5,022	(2,453)	(32.82)
3056 Insurance-Health And Dental		212,281	(68)		212,213	142,597	(69,684)	(32.83)
3058 Insurance-Workers Compensation		329,011	(2,789)		326,222	264,280	(64,731)	(19.67)
3060 Insurance-Unemployment		8,570	5,128		13,698	4,901	(3,669)	(42.81)
6001 Office Expense		43,709	(3,616)	\$274	40,367	38,000	(5,709)	(13.06)
6011 Books, Publications, Subscriptions						330,547	330,547	100.00
6017 Indirect Service		391,642			391,642	433,146	41,504	10.60
6201 Operating Expenses-General		1,258,288	(123,672)	20,552	1,155,168	1,230,254	(28,034)	(2.23)
6207 Operating Expense-Insurance, Liability		36,138	12,272		48,410	64,468	28,330	78.39
6209 Rentals And Leases						10,500	10,500	100.00
6211 Road Resurfacing		780,951		158,020	938,971	395,114	(385,837)	(49.41)
6213 Street Lights		100,000			100,000	100,000		
6267 Sun Carnival Association Promotion			125,000		125,000	85,000	85,000	100.00
6274 Thanksgiving Pageant			8,250		8,250	31,500	31,500	100.00
6275 Miss World America Pageant		100,000			100,000		(100,000)	(100.00)
6276 San Eli Historic Village Restoration				90,000	90,000			
6277 Team Roping Championship			25,000		25,000	7,500	7,500	100.00
6279 Pro Bowlers						5,000	5,000	100.00
6280 National Heritage Trust						25,000	25,000	100.00
6281 Mission Trails						5,000	5,000	100.00
6301 Maint And Repair-General		41,000	(10,908)	7,101	37,193	22,000	(19,000)	(46.34)
6302 Maint And Repair-Hardware		6,000			6,000	6,000		
6401 Operating Supplies-General		55,000	(13,317)	7,472	49,155	40,000	(15,000)	(27.27)
6403 Operating Supplies-Gas And Oil		150,000			150,000	150,000		
6451 Public Utilities-General		75,776	(15,000)		60,776	73,300	(2,476)	(3.27)
6505 Communications-Data Communication		2,850			2,850	2,850		
6602 Travel		3,500	2,500		6,000	4,000	500	14.29
6605 Travel And Professional Education		3,000			3,000	3,000		
6606 Vehicle Operating Expense		2,000	(1,800)		200		(2,000)	(100.00)
6650 Contracted Services		51,580	15,900	5,185	72,665	66,000	14,420	27.96
6680 World Finals Rodeo			25,000		25,000	20,000	20,000	100.00
6701 Employee Training			70		70			
6865 General Contingencies		55,000	(42,500)		12,500	57,200	2,200	4.00
6980 Transfers Out		1,264,233	(19,578)		1,244,655	1,555,514	291,281	23.04

County of El Paso, Texas
Budgetary Information by Sub-Object

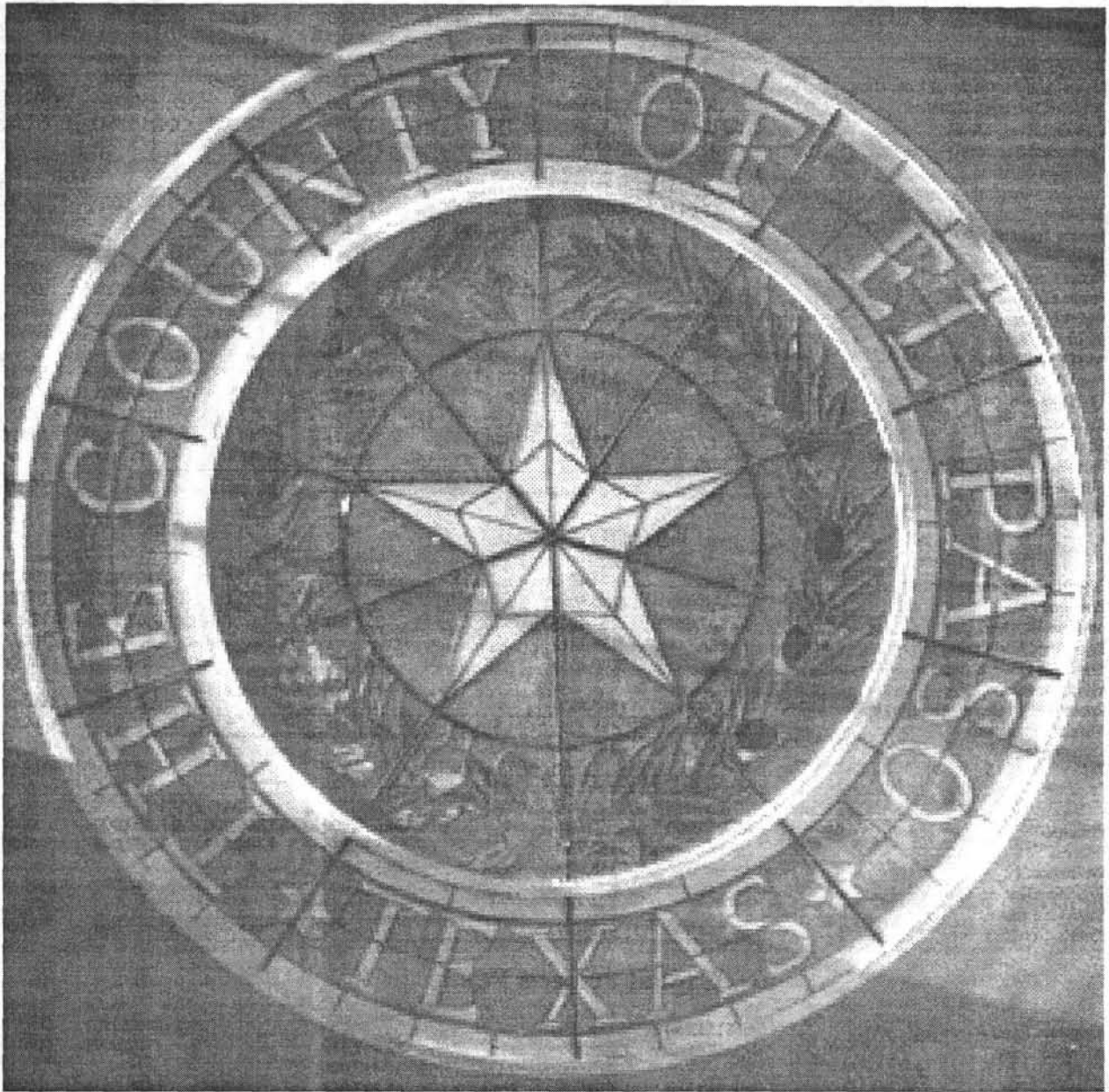
Sub-Object	Title	1993				1994		
		Adopted Budget	Budget Amendments	Carry Over Budget	Budget as Amended	Adopted Budget	Amount of Change	Percentage Change
6981	Transfers Out - Grant Match	50,969			50,969	39,855	(11,114)	(21.81)
9250	Vehicles	59,150	(20,496)		38,654	20,496	(38,654)	(65.35)
9260	Mixed-Use Project Master Plan	75,000			75,000		(75,000)	(100.00)
9300	Equipment	545,392	9,688	20,028	575,108	553,011	7,619	1.40
	Totals-Special Revenue	\$9,207,072		\$308,632	\$9,515,704	\$8,014,814	(\$1,192,258)	(12.95)

Special Revenue Fund-Continued

Grant Fund								
3001	Salaries-Full Time Regular	\$2,190,009	\$431,125	\$546,334	\$3,167,468	\$2,479,702	\$289,693	13.23
3002	Salaries-Part Time Regular	243,981	285,470	46,910	576,361	227,168	(16,813)	(6.89)
3005	Salaries-Longevity	26,926	9,219	3,809	39,954	10,577	(16,349)	(60.72)
3007	Salaries-Overtime	111,128	37,702	47,576	196,406	125,128	14,000	12.60
3008	Deputy Salaries	294,184	507,572	424,379	1,226,135	646,356	352,172	119.71
3050	Social Security	205,575	79,210	80,151	364,936	256,990	51,415	25.01
3051	Cleat Dental Plan	3,194	8,790	3,838	15,822	3,194		
3052	Retirement	186,973	106,915	74,863	368,751	248,759	61,786	33.05
3053	Insurance-Cleat Optical	36,730	(32,842)	1,481	5,369	996	(35,734)	(97.29)
3054	Insurance-Life	4,815	851	1,509	7,175	6,997	2,182	45.32
3056	Insurance-Health And Dental	140,171	88,648	45,772	274,591	199,789	59,618	42.53
3058	Insurance-Workers Compensation	167,825	79,486	71,058	318,369	138,947	(28,878)	(17.21)
3059	Cleat Deferred Compensation	1,712	4,923	2,482	9,117	7,930	6,218	363.20
3060	Insurance-Unemployment	9,805	12,046	5,295	27,146	23,997	14,192	144.74
6001	Office Expense	10,200	1,326	878	12,404	11,439	1,239	12.15
6002	Office Expense(A.G Title 4)		79		79			
6003	Office Supplies	77,114	(15,758)	26,774	88,130	40,640	(36,474)	(47.30)
6004	Supplies-Medical	2,000	31,955	412	34,367	12,000	10,000	500.00
6005	Postage	700	257	4,842	5,799	3,784	3,084	440.57
6006	Supplies-Films/Literature	16,100	8,166	3,251	27,517	15,500	(600)	(3.73)
6007	Printing And Duplicating	1,400	16,787	3,216	21,403	14,409	13,009	929.21
6008	Supplies-Miscellaneous		11,688		11,688	12,000	12,000	100.00
6009	Dues And Advertising		1,646		1,646	1,000	1,000	100.00
6011	Books, Publications, Subscriptions	11,211	(695)	15,254	25,770	12,500	1,289	11.50
6013	External Audits	1,150	3,340		4,490	2,000	850	73.91
6017	Indirect Service	25,707	11,290	15,899	52,896	79,627	53,920	209.75
6020	Supplies-Classroom			655	655			
6201	Operating Expenses-General	732,490	137,555	47,030	917,075	817,316	84,826	11.58
6204	Cleat Prepaid Legal Expense	1,536	873	22	2,431	1,536		
6207	Operating Expense-Insurance, Liability	63,227	24,624	48,746	136,597	86,881	23,654	37.41
6209	Rentals And Leases	127,100	(13,635)	46,406	159,871	125,010	(2,090)	(1.64)
6214	Clothing Allowance-Deputies	1,200	2,820	157	4,177	1,550	350	29.17
6215	Clothing Allowance		35,876		35,876	44,977	44,977	100.00
6226	Rentals And Leases-Space/Utilities	110,380	277,232	77,370	464,982	450,150	339,770	307.82
6246	Operating Exp.-Misc.	8,200	(1,700)	7,510	14,010	17,190	8,990	109.63
6247	Confidential Funds	100,000	(5,000)	86,000	181,000	140,000	40,000	40.00
6249	Insurance-Public Official Liability	2,350		1,175	3,525	2,350		
6264	Moving Expense		573		573			
6269	Consumable Supplies			21,256	21,256			
6301	Maint And Repair-General	20,000	(2,537)	1,054	18,517	53,250	33,250	166.25
6305	Maint And Repair-Automobile	43,500	(16,557)	1,817	28,760	4,000	(39,500)	(90.80)
6401	Operating Supplies-General		16,800	8,780	25,580	5,300	5,300	100.00
6403	Operating Supplies-Gas And Oil	75,660	(13,236)	38,110	100,534	97,440	21,780	28.79
6451	Public Utilities-General	25,000	20,849	6,359	52,208	25,000		
6501	Communications-General	10,000	(5,190)	101	4,911	10,000		
6503	Communications-Telephone	77,800	12,909	45,511	136,220	40,628	(37,172)	(47.78)
6551	Construction-Engineering			2,815	2,815			
6553	Construction-Administration			1,187	1,187			
6557	Construction-Water Mains			46,525	46,525			

County of El Paso, Texas
Budgetary Information by Sub-Object

Sub-Object	Title	1993				1994		
		Adopted Budget	Budget Amendments	Carry Over Budget	Budget as Amended	Adopted Budget	Amount of Change	Percentage Change
Grant Fund-Continued								
6568	Renovations	2,000	39,280	2,700	43,980	82,946	80,946	4,047.30
6602	Travel	76,203	83,672	44,692	204,567	156,627	80,424	105.54
6604	Mileage Reimbursement	3,120	42,834	10,786	56,740	11,720	8,600	275.64
6605	Travel And Professional Education		6,000		6,000	7,040	7,040	100.00
6606	Vehicle Operating Expense	50,000	(31,136)	26	18,890		(50,000)	(100.00)
6648	Contract Svcs.-Meals	1,322,613	607,977	393,169	2,323,759	303,752	(1,018,861)	(77.03)
6650	Contracted Services	100,690	143,481	88,650	332,821	94,918	(5,772)	(5.73)
6656	Prof Svcs-Medical		69,860	12,147	82,007	36,400	36,400	100.00
6664	Prof Svcs-General	2,500	59,218	15,325	77,043	2,500		
6701	Employee Training	7,042	10,082	2,091	19,215	6,568	(474)	(6.73)
6703	Inmate Training		1,650	1,650	3,300			
6800	Sanitation		1,000		1,000			
6816	Foster Care Relative		5,438		5,438	3,500	3,500	100.00
6817	Foster Care Institution					487,728	487,728	100.00
6818	Foster Home		1,230,842		1,230,842	1,302,417	1,302,417	100.00
6863	Court Orders					50,000	50,000	100.00
6902	Food Purchase-Usda			1,234	1,234			
6904	Food Purchases-Other	12,000	145,741	15,843	173,584	175,000	163,000	1,358.33
6908	Medical		29,832		29,832	65,650	65,650	100.00
9250	Vehicles		51,400	1,859	53,259			
9300	Equipment	219,658	(25,964)	48,719	242,413	89,396	(130,262)	(59.30)
9350	Furniture And Fixtures		33,866	13,183	47,049	11,100	11,100	100.00
	Totals-Grant	\$6,962,879	\$4,666,525	\$2,566,643	\$14,196,047	\$9,391,269	\$2,428,390	34.88
Enterprise Fund								
6201	Operating Expenses-General	\$106,903	(\$74,479)	\$851	\$33,275		(\$106,903)	(100.00)
6950	Principal	200,000	(200,000)				(200,000)	(100.00)
6952	Interest	507,405	(253,703)		253,702		(507,405)	(100.00)
6987	Transfers Out-Parking Interest	254,148	(254,148)				(254,148)	(100.00)
6988	Transfers Out-Parking Revenue Fund	364,932	(200,153)		164,779		(364,932)	(100.00)
8004	Miscellaneous			180	180			
8016	Reserve For Interest And Sinking	505,852	(505,852)				(505,852)	(100.00)
	Totals-Enterprise	\$1,939,240	(\$1,488,335)	\$1,031	\$451,936		(\$1,939,240)	(100.00)
Debt Service Fund								
6950	Principal	\$4,000,000			\$4,000,000	\$5,860,000	\$1,860,000	46.50
6952	Interest	5,181,799	\$357,737		5,539,536	8,488,842	3,307,043	63.82
6955	Refinancing		15,358,979		15,358,979			
6980	Transfers Out	46,000			46,000		(46,000)	(100.00)
8004	Miscellaneous		202,284		202,284			
	Totals-Debt Service	\$9,227,799	\$15,919,000		\$25,146,799	\$14,348,842	\$5,121,043	55.50
Capital Projects Fund								
6260	Coliseum Road Repaving	\$153,394	(\$153,394)				(\$153,394)	(100.00)
8000	Architect Fees	328,000	1,709,330		\$2,037,330		(328,000)	(100.00)
8001	Land		450,000		450,000			
8002	Construction	8,752,156	31,980,058	\$144,854	40,877,068	\$56,095	(8,696,061)	(99.36)
8004	Miscellaneous	80,000	1,104,487	3,543	1,188,030		(80,000)	(100.00)
8011	Asbestos Removal			250,000	250,000			
8015	County Courthouse Mural		75,000	100,000	175,000			
9350	Furniture And Fixtures	103,000		5,919	108,919		(103,000)	(100.00)
	Totals-Capital Projects	\$9,416,550	\$35,165,481	\$504,316	\$45,086,347	\$56,095	(\$9,360,455)	(99.40)
	Grand Totals	\$97,876,139	\$54,547,051	\$4,475,073	\$156,898,263	\$98,468,003	\$591,864	0.60



County of El Paso, Texas
Budgetary Information by Function and Index

Index	Department	FY 1993				FY 1994		
		Adopted Budget	Budget Amendments	Carry Over Budget	Budget as Amended	Adopted Budget	Amount of Change	Percentage Change
General Fund								
General Government								
500025	County Judge	\$171,487	(\$4,425)	\$92	\$167,154	\$171,488	\$1	0.00
500033	County Commissioner Precinct No. 1	81,026	29	568	81,623	79,500	(1,526)	(1.88)
500041	County Commissioner Precinct No. 2	74,026	29	243	74,298	74,000	(26)	(0.04)
500058	County Commissioner Precinct No. 3	74,026	29	290	74,345	74,000	(26)	(0.04)
500066	County Commissioner Precinct No. 4	70,318	(771)	530	70,077	70,250	(68)	(0.10)
500116	Bail Bond Administration	88,156	51		88,207	88,376	220	0.25
500124	County Auditor and Treasury	1,308,634	50,895	18,993	1,378,522	1,373,273	64,639	4.94
500181	General Fund-Aquatic Project					56,095	56,095	100.00
500215	General and Administrative	3,773,598	(183,102)	298,642	3,889,138	5,672,165	1,898,567	50.31
500223	County Clerk	753,059	(187,128)	15,371	581,302	749,980	(3,079)	(0.41)
500249	General Fund-Capital Outlays		189,434		189,434			
500363	Parking Garage-Maintenance and Operations	106,903	76,509		183,412	99,304	(7,599)	(7.11)
500371	Facilities Management	1,489,412	(12,827)	69,649	1,546,234	1,493,965	4,553	0.31
500389	County Communications Center	100,084	(3,447)	1,631	98,268	103,104	3,020	3.02
500413	Elections	713,580	643	24,682	738,905	700,015	(13,565)	(1.90)
500439	Personnel	91,054	37	189	91,280	89,734	(1,320)	(1.45)
500447	Risk Management	81,929	(30,066)		51,863	128,988	47,059	57.44
500512	Purchasing	813,238	(8,317)	48,923	853,844	796,476	(16,762)	(2.06)
500520	Tax Office	1,181,875	(14,005)	21,668	1,189,538	1,350,683	168,808	14.28
500710	Consolidated Data Processing	3,072,518	2,609	66,937	3,142,064	2,772,382	(300,136)	(9.77)
500728	District Clerk	1,552,336	36,269	6,487	1,595,092	1,624,557	72,221	4.65
500744	Records Management	92,000	155,275	3,530	250,805	259,000	167,000	181.52
Various	Grant Match	1,106,789	74,300	25,000	1,206,089	1,151,929	45,140	4.08
	Totals	\$16,796,048	\$142,021	\$603,425	\$17,541,494	\$18,979,264	\$2,183,216	13.00

Administration of Justice

519561	Council of Judges Administration	\$1,737,531	\$3,042	\$2,797	\$1,743,370	\$1,761,410	\$23,879	1.37
519686	Juvenile Court Administration	68,191	51		68,242		(68,191)	(100.00)
519884	6th Administrative Judicial	23,655		24	23,679	23,667	12	0.05
520023	District Judges-Salary Supplement	89,581			89,581	89,581		
520064	Eighth Court of Appeals	17,132			17,132	17,132		
520122	34th District Court	117,893	1,742	744	120,379	118,133	240	0.20
520213	41st District Court	117,893	72	1,457	119,422	118,133	240	0.20
520221	65th District Court	117,892	622	6,402	124,916	118,133	241	0.20
520312	120th District Court	147,930	107	2,900	150,937	148,170	240	0.16
520320	168th District Court	117,893	1,430	408	119,731	118,133	240	0.20
520411	171st District Court	117,893	8,602	1,820	128,315	118,133	240	0.20
520429	205th District Court	117,893	72	924	118,889	118,133	240	0.20
520510	210th District Court	117,893	(1,153)	203	116,943	118,133	240	0.20
520528	243rd District Court	117,893	72	810	118,775	118,133	240	0.20
520619	327th District Court	149,683	113	6,170	155,966	223,411	73,728	49.26
520627	346th District Court	117,893	1,051	1,211	120,155	118,133	240	0.20
520726	David L. Wood Prosecution	496,500	(261,236)		235,264		(496,500)	(100.00)
520825	County Court At Law No. 1	117,893	813	528	119,234	118,133	240	0.20
520833	County Court At Law No. 2	117,893	72	1,400	119,365	118,133	240	0.20
520841	County Court At Law No. 3	117,892	72	894	118,858	118,133	241	0.20
520858	County Court At Law No. 4	117,893	71	530	118,494	118,133	240	0.20
520866	County Court At Law No. 5	117,893	72	490	118,455	118,133	240	0.20
520908	County Probate Court	178,002	60	56	178,118	205,233	27,231	15.30
521179	Court Masters	346,230		2,918	349,148	346,549	319	0.09
521187	Criminal Law Magistrate	226,291	(2,263)	17	224,045	231,413	5,122	2.26
521211	Justice Of The Peace No. 1	84,912	820		85,732	85,420	508	0.60
521229	Justice Of The Peace No. 2	79,270	3,900	17	83,187	80,389	1,119	1.41
521310	Justice Of The Peace No. 3	111,329	55	779	112,163	111,561	232	0.21
521328	Justice Of The Peace No. 4	101,782	54	219	102,055	101,332	(450)	(0.44)
521419	Justice Of The Peace No. 5	90,925	28	154	91,107	90,923	(2)	(0.00)
521427	Justice Of The Peace No. 6	199,286	110	1,158	200,554	196,204	(3,082)	(1.55)
521518	Justice Of The Peace No. 7	109,106	42	1,997	111,145	108,368	(738)	(0.68)

County of El Paso, Texas
Budgetary Information by Function and Index

Index	Department	FY 1993				FY 1994		
		Adopted Budget	Budget Amendments	Carry Over Budget	Budget as Amended	Adopted Budget	Amount of Change	Percentage Change

General Fund-continued

Administration of Justice-Continued

521526 Criminal Justice Information								
System Administration	206,899	130	812	207,841	209,060	2,161	1.04	
521716 Public Defender	718,586	5,400	429	724,415	766,240	47,654	6.63	
521815 County Attorney	1,727,904	(146,931)	3,652	1,584,625	1,394,448	(333,456)	(19.30)	
521823 District Attorney	2,475,335	115,051	3,343	2,593,729	2,908,682	433,347	17.51	
523043 Special Probate Court	4,000			4,000	3,500	(500)	(12.50)	
523860 County Court at Law and Probate Judges Salary	615,639			615,639	638,173	22,534	3.66	
524165 County Court at Law Administration	170,424	(605)	714	170,533	170,709	285	0.17	
Totals	\$11,826,623	(\$268,462)	\$45,977	\$11,604,138	\$11,565,437	(\$261,186)	(2.21)	

Public Safety

530022 County Sheriff-Detention Facility	\$12,194,704	\$435,137	\$155,710	\$12,785,551	\$14,278,561	\$2,083,857	17.09
530055 County Sheriff-Law Enforcement	9,925,476	(100,117)	106,523	9,931,882	10,720,466	794,990	8.01
530063 County Sheriff-Courthouse Security					240,848	240,848	100.00
530113 Constable Precinct No. 1	30,453		272	30,725	30,454	1	0.00
530121 Constable Precinct No. 2	30,893		281	31,174	30,830	(63)	(0.20)
530212 Constable Precinct No. 3	31,333		541	31,874	31,350	17	0.05
530220 Constable Precinct No. 4	31,333		283	31,616	31,330	(3)	(0.01)
530311 Constable Precinct No. 5	31,333		423	31,756	31,330	(3)	(0.01)
530329 Constable Precinct No. 6	31,333		62	31,395	31,330	(3)	(0.01)
530410 Constable Precinct No. 7	31,333		90	31,423	31,330	(3)	(0.01)
530428 Ambulance Service	353,280			353,280	353,280		
530519 West Texas. Community Supervision and Corrections	275,312	2,150	212	277,674	298,941	23,629	8.58
530527 Emergency Management	33,520			33,520	33,520		
530618 Juvenile Probation	2,805,450	10,569	13,223	2,829,242	3,112,138	306,688	10.93
Totals	\$25,805,753	\$347,739	\$277,620	\$26,431,112	\$29,255,708	\$3,449,955	13.37

Health and Welfare

540021 Animal Control	\$72,524	(\$12,058)		\$60,466	\$72,524		
540112 Charities	38,580		\$2,206	40,786	38,580		
540120 City-County Health Center	2,519,586	12,058	56,895	2,588,539	2,519,586		
540211 Mental Health-County	90,065		4,370	94,435	90,065		
540229 General Assistance	730,748	1,517	553	732,818	741,139	\$10,391	1.42
540310 Medical Examiner	484,508	862	36,779	522,149	554,347	69,839	14.41
540328 Center for the Deaf	10,000	15,000		25,000	25,000	15,000	150.00
540427 Retired Senior Volunteer Program	17,250		22,999	40,249	17,250		
540526 Life Management	238,030			238,030	238,030		
540617 Child Welfare	600,000		1,700	601,700	608,324	8,324	1.39
540625 Shelter for Battered Women	45,341			45,341	45,341		
540666 Project Amistad	12,000			12,000	12,000		
540740 Veterans Assistance	51,435	109	17	51,561	54,205	2,770	5.39
Totals	\$4,910,067	\$17,488	\$125,519	\$5,053,074	\$5,016,391	\$106,324	2.17

Culture and Recreation

560110 Historical Commission							
570028 Library	\$118,132	\$696	\$5,589	\$124,417	\$122,169	\$4,037	3.42
570119 Parks Administration	4,399	(1,539)	31	2,891		(4,399)	(100.00)
570127 Ascarate Park	499,803	10,617	20,961	531,381	509,068	9,265	1.85
570135 Aquatic Center					56,095	56,095	100.00
570218 Ascarate Golf Course	586,690	897	4,762	592,349	536,247	(50,443)	(8.60)
570226 Swimming Pools					70,732	70,732	100.00
570317 Coliseum	152,444	2,225	4,029	158,698	82,368	(70,076)	(45.97)
570333 Rural Parks	19,050	34,691	2,741	56,482	36,500	17,450	91.60
Totals	\$1,380,518	\$47,587	\$38,113	\$1,466,218	\$1,413,179	\$32,661	2.37

County of El Paso, Texas
Budgetary Information by Function and Index

Index	Department	FY 1993				FY 1994		
		Adopted Budget	Budget Amendments	Carry Over Budget	Budget as Amended	Adopted Budget	Amount of Change	Percentage Change

General Fund-Continued

Resource Development

560029 Agricultural Co-op Extension	\$323,590	(\$1,993)	\$3,797	\$325,394	\$347,004	\$23,414	7.24
560219 Industrial Development	80,000			80,000	80,000		
Totals	403,590	(1,993)	3,797	405,394	427,004	23,414	5.80
Grand Totals- General Fund	\$61,122,599	\$284,380	\$1,094,451	\$62,501,430	\$66,656,983	\$5,534,384	9.05

Special Revenue Fund

General Government

501023 Road and Bridges-General and Administrative	\$702,572	(\$40,000)	\$24	\$662,596	\$747,123	\$44,551	6.34
County Attorney Commissions					5,000	5,000	100.00
Totals	\$702,572	(\$40,000)	\$24	\$662,596	\$752,123	\$49,551	7.05

Administration of Justice

523530 Courthouse Security Fund					\$98,514	\$98,514	100.00
560078 Continuing Legal Education					15,000	15,000	
570820 District Attorney 10% Drug Forfeiture	\$50,969			\$50,969	39,855	(11,114)	(21.81)
Totals	\$50,969			\$50,969	\$153,369	\$102,400	78.19

Public Safety

560060 Sheriff's Auction Proceeds	\$130,000			\$130,000	\$80,000	(\$50,000)	(38.46)
Totals	\$130,000			\$130,000	\$80,000	(\$50,000)	(38.46)

Culture and Recreation

560318 Convention Sales and Services	\$543,565	\$174,245	\$242	\$718,052	\$334,745	(\$208,820)	(38.42)
560417 Tourist Promotion Functions	837,859	(\$174,245)	390	664,004	675,000	(162,859)	(19.44)
560516 Convention and Performing Arts Center	1,338,344		3,174	1,341,518	396,970	(941,374)	(70.34)
561480 Commissary Inmate Profit	117,724		5,863	123,587	141,000	23,276	19.77
570408 Coliseum Tourist Promotion	521,500		18,932	540,432	542,750	21,250	4.07
570432 National Trust Heritage Tourism	39,155			39,155		(39,155)	(100.00)
570523 Amphitheatre			23	23			
570036 County Law Library					528,018	528,018	100.00
Totals	\$3,398,147		\$28,624	\$3,426,771	\$2,618,483	(\$779,664)	(22.94)

Resource Development

560037 County Clerk Records Management and Perservation	\$336,044	\$165,720	\$13,224	\$514,988	\$486,455	\$150,411	44.76
560045 Records Management & Preservation	257,720	(\$165,720)		92,000	66,609	(191,111)	(74.15)
560672 Alternative Dispute Resolution Center	160,000			160,000	160,000		
570424 County Tourist Promotion	363,250		90,000	453,250	179,000	(184,250)	(50.72)
Totals	\$1,117,014		\$103,224	\$1,220,238	\$892,064	(\$224,950)	(20.14)

Public Works

580027 Roads And Bridges	\$3,808,370	\$40,000	\$176,760	\$4,025,130	\$3,518,775	(\$289,595)	(7.60)
Totals	3,808,370	\$40,000	176,760	4,025,130	3,518,775	(289,595)	(7.60)

Grand Totals-Special Revenue

	\$9,207,072		\$908,632	\$9,515,704	\$8,014,814	(\$1,192,258)	(12.95)
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Grant Fund

Various Combined	\$6,962,879	\$4,666,525	\$2,566,643	\$14,196,047	\$9,391,269	\$2,428,390	34.88
Totals-Grant	\$6,962,879	\$4,666,525	\$2,566,643	\$14,196,047	\$9,391,269	\$2,428,390	34.88

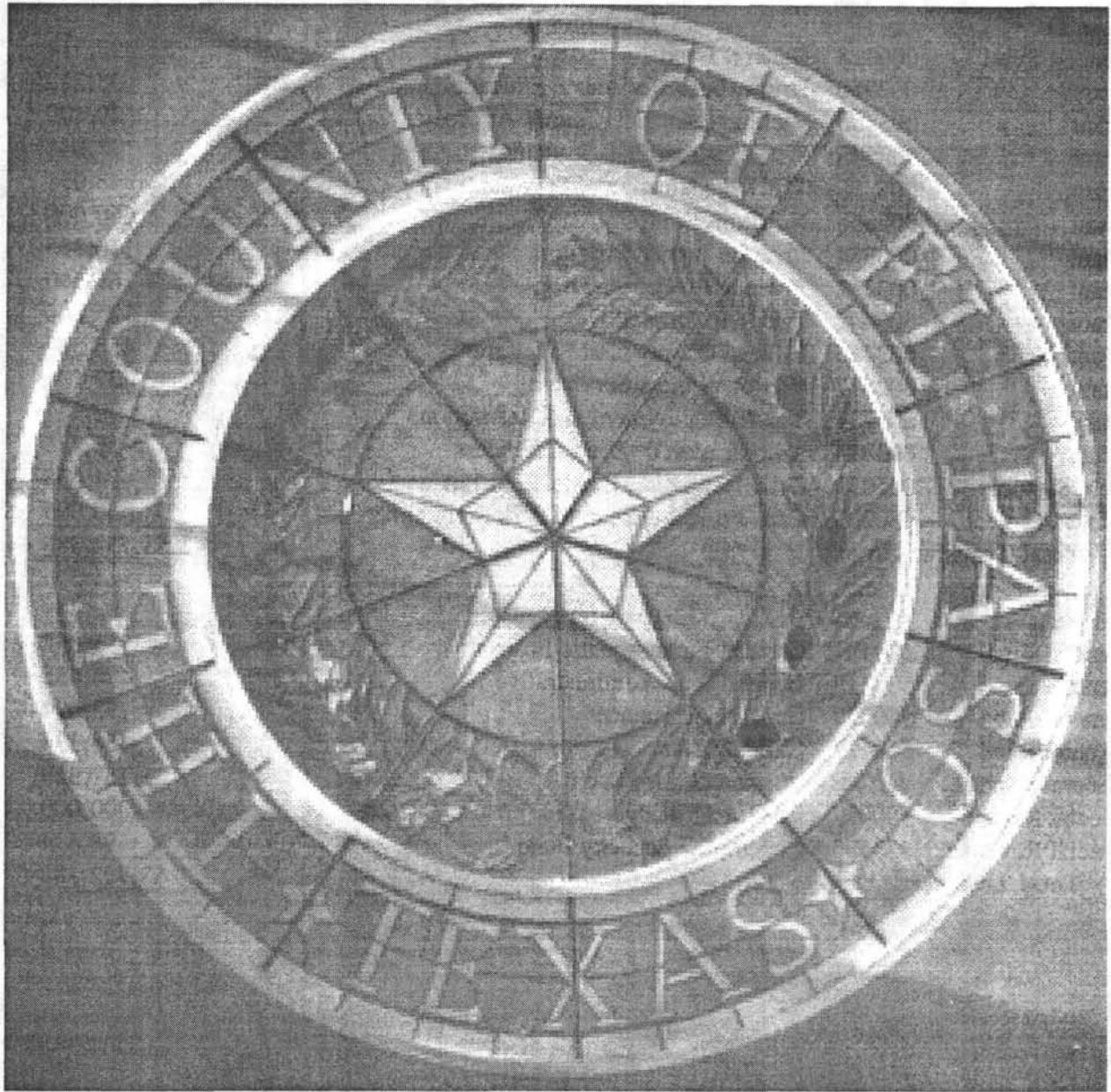
County of El Paso, Texas
Budgetary Information by Function and Index

Index	Department	FY 1993				FY 1994		
		Adopted Budget	Budget Amendments	Carry Over Budget	Budget as Amended	Adopted Budget	Amount of Change	Percentage Change
Enterprise Fund								
Various	Parking Interest and Sinking Reserve	\$707,405	(\$453,703)		\$253,702		(\$707,405)	(\$100)
	Revenue	760,000	(760,000)				(760,000)	(100.00)
	Totals-Enterprise	471,835	(274,632)	\$1,031	198,234		(471,835)	(100.00)
		<u>\$1,939,240</u>	<u>(\$1,488,335)</u>	<u>\$1,031</u>	<u>\$451,936</u>		<u>(\$1,939,240)</u>	<u>(100.00)</u>
Debt Service Fund								
Various	Combined	\$9,227,799	\$15,919,000		\$25,146,799	\$14,348,842	\$5,121,043	55.50
	Totals-Debt Service	<u>\$9,227,799</u>	<u>\$15,919,000</u>		<u>\$25,146,799</u>	<u>\$14,348,842</u>	<u>\$5,121,043</u>	<u>55.50</u>
Capital Projects Fund								
810242	County Archives Building			\$1,646	\$1,646			
800029	Courthouse 1988	\$331,806		351,058	682,864		(\$331,806)	(100.00)
800060	Lower Valley Clinic	144,350	(\$119,187)		25,163		(144,350)	(100.00)
800078	Coliseum Road Paving	153,394	(150,943)		2,451		(153,394)	(100.00)
800102	County Morgue	1,500,000	(230,935)	150	1,269,215		(1,500,000)	(100.00)
800110	Courthouse 90	2,278,000	31,190	144,943	2,454,133		(2,278,000)	(100.00)
800136	Courthouse Furnishings	103,000		5,919	108,919		(103,000)	(100.00)
800169	Jail Improvements	3,006,000	38,192	600	3,044,792		(3,006,000)	(100.00)
800185	Ascarate. Park Swimming	1,900,000	336,793		2,236,793	\$56,095	(1,843,905)	(97.05)
800193	Jail Annex		35,260,371		35,260,371			
	Totals-Capital Projects	<u>\$9,416,550</u>	<u>\$35,165,481</u>	<u>\$504,316</u>	<u>\$45,086,347</u>	<u>\$56,095</u>	<u>(\$9,360,455)</u>	<u>(99.40)</u>
Grand Totals		<u>\$97,876,139</u>	<u>\$54,547,051</u>	<u>\$4,475,073</u>	<u>\$156,898,263</u>	<u>\$98,468,003</u>	<u>\$591,864</u>	<u>0.60</u>

County of El Paso, Texas

Summary of Budgeted Interfund Transfers

Fund	Index	Title	Amount
<u>Transfers In</u>			
General Fund	000018	General Fund	\$1,398,514
Grant	002980	Drug Abuse Resistance Education	33,718
Grant	003335	Victim Assistance-County Attorney	29,409
Grant	003343	Sheriff'S Training Academy	173,041
Grant	003350	T.E.R.P. Nutritional Services	48,091
Grant	003368	Nutrition Program	660,000
Grant	003384	Juvenile Justice Program	110,395
Grant	003392	Juvenile Probation-Triad	69,500
Grant	003442	T.E.R.P. Oil and Gas	125,000
Grant	003483	El Paso County Child Welfare	458,324
Grant	003517	Victim Witness Services	37,194
Grant	003723	Youth Employment and Restitution	2,941
Grant	003814	Adjudication of Drug Offenders	35,731
Debt Service	005033	G.O. Refunding Bonds-1985 Jail	494,435
Capital Project	080200	Cap. Project.-Ascarate Park Swimming Pool	56,095
Total Transfers In			\$3,732,388
<u>Transfers Out</u>			
General Fund	500181	General Fund-Aquatic Project	\$56,095
General Fund	500215	General And Administrative	494,435
General Fund	540229	General Assistance	173,091
General Fund	540617	Child Welfare	458,324
General Fund	Various	Various Grant Match	1,151,929
Special Revenue	580027	Road And Bridge	1,300,000
Special Revenue	523530	Courthouse Security Fund	98,514
Total Transfers Out			\$3,732,388





GENERAL FUND

County of El Paso, Texas
General Fund
Fund Balance Summary
(in thousands)

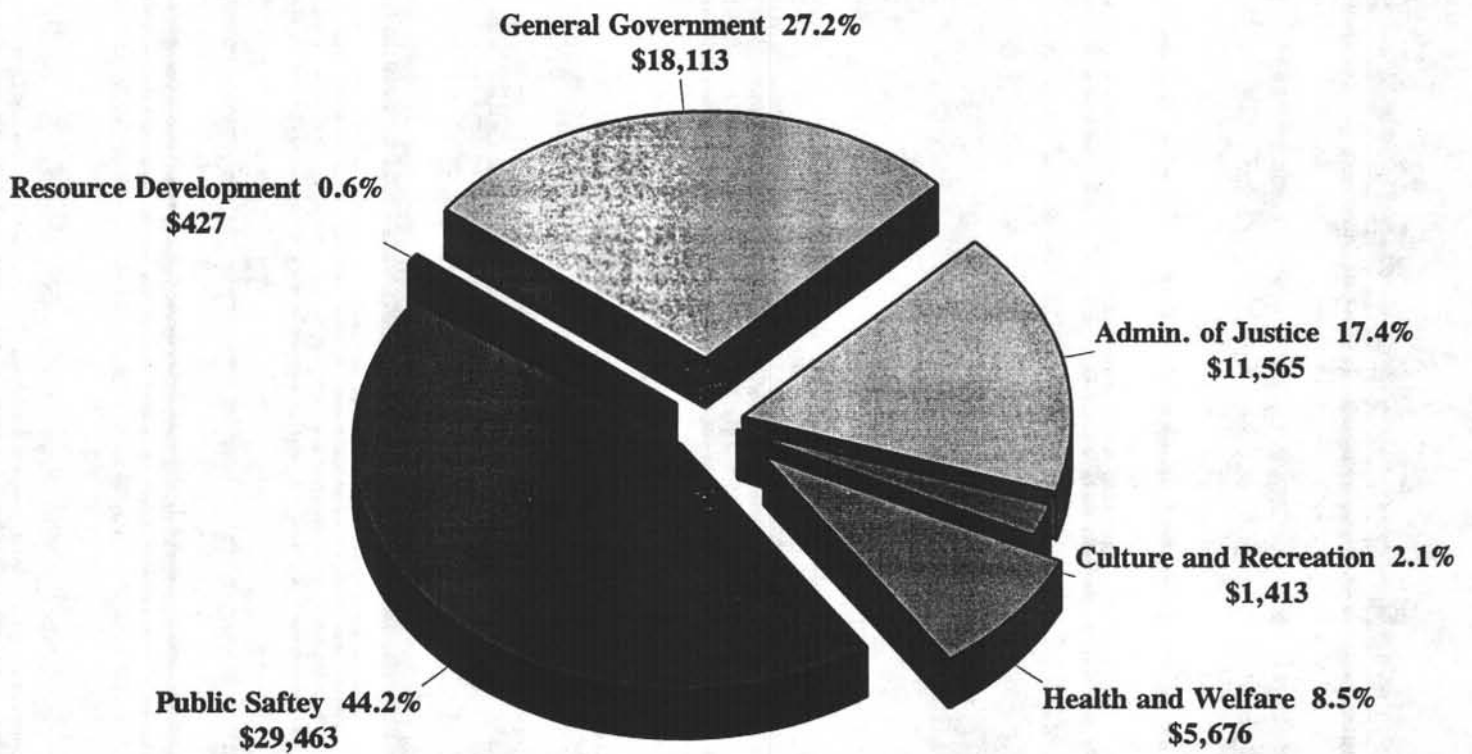
Fund Description

The General Fund is used to account for all financial resources not required to be accounted for in another fund. Expenditures are recorded by character within the various budgets. The number of budgets utilized by departments may vary depending upon the complexity of the unit as well as reporting requirements.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$5,352	\$10,942	\$5,590
Revenue:			
Taxes:			
Property	24,832	24,405	(427)
Sales	18,452	18,233	(219)
Other	19,307	18,969	(338)
Total revenue	<u>62,591</u>	<u>61,607</u>	(984)
Other financing sources:			
Transfers in	1,561	1,898	337
Total revenue and transfers	<u>64,152</u>	<u>63,505</u>	(647)
Expenditures:	<u>55,423</u>	<u>63,574</u>	8,151
Other financing uses:			
Transfers out	3,139	3,083	(56)
Total expenditures and transfers	<u>58,562</u>	<u>66,657</u>	8,095
Less carryover appropriations and reserves		2,402	
Ending fund balance	<u>\$10,942</u>	<u>\$5,388</u>	(\$5,554)

County of El Paso, Texas

Fiscal Year 1994 General Fund Budgeted Expenditures



Amounts in thousands



GENERAL GOVERNMENT

COUNTY OF EL PASO, TEXAS

Department: County Judge Fund No. 01 Index No. 500025

Department Description and Responsibilities

The County Judge is the senior elected official in the County. The County Judge and the four County Commissioners comprise the Commissioners Court, the County's executive and legislative body. The County Judge presides at all meetings of the Commissioners Court and generally is the individual that represents the County both ceremonially and contractually.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$166,803	\$149,223	\$145,862	\$151,986
Operations	22,005	6,455	15,102	19,500
Capital	3,278			
Totals	<u>\$192,086</u>	<u>\$155,678</u>	<u>\$160,964</u>	<u>\$171,486</u>

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	4	4	4
Part-time employees			
Totals	<u>4</u>	<u>4</u>	<u>4</u>

Authorized Position Detail

Attorney	1
County Judge	1
Executive Assistant	1
Executive Secretary	1

COUNTY OF EL PASO, TEXAS

Department: Commissioner Fund No. 01 Index No. 500033
Precinct No. 1

Department Description and Responsibilities

Commissioners are elected officials in the County and are an integral part of the Commissioners Court. They represent the general public in a designated precinct area of the County as set by the State legislature. Additionally, each Commissioner has a vote on matters relating to the operations of the County and represents the County ceremonially.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$70,769	\$69,226	\$69,312	\$69,500
Operations	7,472	4,588	5,053	10,000
Capital	1,645		96	
Totals	\$79,886	\$73,814	\$74,461	\$79,500

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	2	2	2
Part-time employees			
Totals	2	2	2

Authorized Position Detail

Administrative Assistant 1
County Commissioner 1

COUNTY OF EL PASO, TEXAS

Department: Commissioner Fund No. 01 Index No. 500041
 Precinct No. 2

Department Description and Responsibilities

Commissioners are elected officials in the County and are an integral part of the Commissioners Court. They represent the general public in a designated precinct area of the County as set by the State legislature. Additionally, each Commissioner has a vote on matters relating to the operations of the County and represents the County ceremonially.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$70,874	\$69,358	\$69,459	\$69,500
Operations	3,839	3,660	2,339	4,500
Capital				
Totals	<u>\$74,713</u>	<u>\$73,018</u>	<u>\$71,798</u>	<u>\$74,000</u>

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	2	2	2
Part-time employees			
Totals	<u>2</u>	<u>2</u>	<u>2</u>

Authorized Position Detail

Administrative Assistant	1
County Commissioner	1

COUNTY OF EL PASO, TEXAS

Department: Commissioner Fund No. 01 Index No. 500058
Precinct No. 3

Department Description and Responsibilities

Commissioners are elected officials in the County and are an integral part of the Commissioners Court. They represent the general public in a designated precinct area of the County as set by the State legislature. Additionally, each Commissioner has a vote on matters relating to the operations of the County and represents the County ceremonially.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$71,263	\$69,358	69459	\$69,500
Operations	8,062	3,322	2,004	4,500
Capital	1,041	58		
Totals	\$80,366	\$72,738	\$71,463	\$74,000

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	2	2	2
Part-time employees			
Totals	2	2	2

Authorized Position Detail

Administrative Assistant 1
County Commissioner 1

COUNTY OF EL PASO, TEXAS

Department: Commissioner Fund No. 01 Index No. 500066
Precinct No. 4

Department Description and Responsibilities

Commissioners are elected officials in the County and are an integral part of the Commissioners Court. They represent the general public in a designated precinct area of the County as set by the State legislature. Additionally, each Commissioner has a vote on matters relating to the operations of the County and represents the County ceremonially.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$71,903	\$65,564	\$65,711	\$65,750
Operations	4,361	1,900	1,590	4,500
Capital				
Totals	\$76,264	\$67,464	\$67,301	\$70,250

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	2	2	2
Part-time employees			
Totals	2	2	2

Authorized Position Detail

Administrative Assistant 1
County Commissioner 1

COUNTY OF EL PASO, TEXAS

Department: County Auditor and Treasury **Fund No.** 01 **Index No.** 500124

Department Description and Responsibilities

The County Auditor is the chief financial officer of the County and is appointed for a two-year term by the eleven State District Judges in El Paso County. The County Auditor answers to the Council of Judges that is comprised of eleven State District Judges, five County Court at Law Judges and a Probate Judge. Duties of the County Auditor include prescribing the accounting and payroll systems, financial management and reporting, budgeting, accounts payable, financial accounting and cash management, treasury functions, payroll, internal auditing, and the safeguarding of assets of El Paso County. The Auditor oversees all receipts and disbursements of the County and insures that payments are made in strict compliance with budget limits. As budget officer for the County of El Paso, the Auditor estimates all revenues and prepares the annual operating budget. The Auditor also monitors all financial activities for compliance with County policy, as well as Federal and State laws and regulations.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$1,097,391	\$1,105,946	\$1,161,643	\$1,199,142
Operations	195,755	173,095	143,547	174,131
Capital	23,494	7,723	22,417	
Totals	\$1,316,640	\$1,286,764	\$1,327,607	\$1,373,273

Work Program Trends

Department Activity	1992	1993	1994
	Actual	Actual	Projected
Number of transactions:			
Payroll checks issued	49,694	48,775	50,712
Vendor checks issued	69,027	74,262	73,794
Grants administered	46	50	49
Positions budgeted	1,830	1,705	1,821
Revenue transactions	10,986	11,487	11,574
Expenditure transactions	97,869	93,625	98,619

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	39	41	41
Part-time employees	4	4	4
Totals	43	45	45

COUNTY OF EL PASO, TEXAS

Department: County Auditor and Treasury **Fund No.** 01 **Index No.** 500124

Authorized Position Detail

Accountant I	9	Executive Secretary	1
Accounts Payable Clerk I	3	First Assistant	
Accounts Payable Clerk II	2	County Auditor	1
Accounts Payable Clerk III	2	Internal Audit Supervisor	1
Accounts Payable and Inventory Supervisor	1	Internal Auditor I	5
Administrative Secretary	1	Internal Auditor III	1
Budget Analyst	1	Investment Analyst	1
Cash Management and Debt Service Supervisor	1	Managerial Accounting and Budget Supervisor	1
Clerk I, Part-time	4	Payroll Accountant II	1
Clerk I	1	Payroll Clerk II	1
County Auditor	1	Payroll Supervisor	1
Data Entry Clerk	1	Personnel Analyst	1
Data Entry III	1	Senior Accounting Clerk	1
		Treasury Supervisor	1

COUNTY OF EL PASO, TEXAS

Department: Purchasing **Fund No.** 01 **Index No.** 500512

Department Description and Responsibilities

The County Purchasing Agent is appointed for a two year term by a board composed of three State District Judges and two members of the Commissioners Court. The Purchasing Agent is responsible for oversight of all county purchases of goods and services pursuant to state law. Duties include coordinating county purchases, competitive bidding, maintenance of a company vendor file, duplication services, mail room, office supply inventory, food purchases, and control and accountability of the County's fixed asset inventory.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$399,378	\$416,530	\$396,215	\$414,000
Operations	422,298	340,287	246,157	382,476
Capital	141,557	8,856	7,042	
Totals	\$963,233	\$765,673	\$649,414	\$796,476

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Purchase orders	34,688	28,860	32,727
Purchase order lines generated	40,196	45,168	43,962
Buyers	3	3	3

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	18	18	18
Part-time employees			
Totals	18	18	18

COUNTY OF EL PASO, TEXAS

Department: Purchasing Fund No. 01 Index No. 500512

Authorized Position Detail

Assistant Purchasing Agent	1	Identification and	
Bid Clerk	1	Records	1
Buyer	1	Inventory Clerk Trainee	1
Buyer	1	Inventory Control Clerk	3
Cabinet Maker	1	Print/Mail	
Central Supply Clerk	1	Equipment Operator	2
Central Warehouse Clerk	1	Secretary	1
County Purchasing Agent	1	Senior Buyer and	
Data Information		Office Manager	1
Control Clerk	1		

COUNTY OF EL PASO, TEXAS

Department: Personnel Fund No. 01 Index No. 500439

Department Description and Responsibilities

The personnel department is responsible for the maintenance of personnel files and ensuring that employment is made in strict compliance with Federal and State laws and regulations. The personnel director coordinates the posting of job openings and screening of applicants for any vacancies within the County's departments.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$171,288	\$135,831	\$78,405	\$78,973
Operations	11,317	6,183	7,445	10,761
Capital	11,217	472		
Totals	<u>\$193,822</u>	<u>\$142,486</u>	<u>\$85,850</u>	<u>\$89,734</u>

Work Program Trends

Department Activity	1992	1993	1994
	Actual	Actual	Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	<u>3</u>	<u>3</u>	<u>3</u>

Authorized Position Detail

Director	1
Personnel clerk	1
Human resource clerk	1

COUNTY OF EL PASO, TEXAS

Department: County Clerk **Fund No.** 01 **Index No.** 500223

Department Description and Responsibilities

The County Clerk is an elected official for a term of four years. Responsibilities of the County Clerk include serving as the records keeper for the County's numerous records such as criminal, civil, probate, and appeals cases, deeds, licenses and vital statistics. The County Clerk maintains archival files and is responsible for producing documents immediately upon request from the courts. The County Clerk is also responsible for documenting all regular meetings of the Commissioners Court into the public record. Other duties include microfiching and microfilming of documents.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel	\$678,044	\$645,389	\$470,882	\$685,130
Operations	71,473	67,195	58,078	64,850
Capital	7,192		1,999	
Totals	\$756,709	\$712,584	\$530,959	\$749,980

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
A, B Misdemeanor cases filed	13,816	10,084	12,309
C Misdemeanor cases filed	93	87	93
Civil and Probate cases filed	4,815	3,367	4,214
Marriage license issued	8,044	5,180	6,810
Legal documents handled	85,158	54,600	71,975

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees	34	34	34
Part-time employees	8	9	9
Totals	42	43	43

Authorized Position Detail

Accounting Supervisor	1	Deputy Clerk	13
Cashier-Tax/Center	1	Deputy Clerk-Part-time	9
Chief Deputy	1	Probate Supervisor	1
Civil Department Supervisor	1	Senior Clerk	11
Commissioners Court Reporter	1	Vital Statistics	
County Clerk	1	Supervisor	1
Deeds/Records Supervisor	1		

COUNTY OF EL PASO, TEXAS

Department: Bail Bond Administration **Fund No.** 01 **Index No.** 500116

Department Description and Responsibilities

The Bail Bond Administration funds a staff that oversees the bail bond activities of bail bonding companies within the County of El Paso. These employees report to the El Paso County Bail Bond Board which is comprised of nine members which include the County Judge, Sheriff, District Attorney, District Judge, County Court at Law Judge, Justice of the Peace, County Clerk, District Clerk, and a Bail Bond Company Representative.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$66,501	\$82,954	\$85,338	\$85,776
Operations	4,342	4,026	1,281	2,600
Capital	261			
Totals	\$71,104	\$86,980	\$86,619	\$88,376

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	4	4
Part-time employees			
Totals	3	4	4

Authorized Position Detail

Accounting Clerk	1
Bail Bond Administrator	1
Clerk	1
Senior Clerk	1

COUNTY OF EL PASO, TEXAS

Department: District Clerk Fund No. 01 Index No. 500728

Authorized Position Detail-Continued

Court Clerk	12	Senior Accounting Clerk	2
Court Clerk Supervisor	1	Support Clerk	4
Data Entry	1	Support Supervisor	1
Data Entry Manager	1	System Support Specialist	1
Data Info Control	1		

COUNTY OF EL PASO, TEXAS

Department: Consolidated Data Fund No. 01 Index No. 500710
 Processing

Department Description and Responsibilities

This department is responsible for planning, coordinating, and providing electronic data processing services to user departments of the County, City of El Paso and Central Appraisal District. The department operates 24 hours a day, seven days a week. Responsibilities include data controls and security, software and program library maintenance, batch and on-line processing and network support. The activities are implemented through a mainframe based network with over 800 input/output devices. Five mid-range platforms and twenty-one local area networks are installed and supported. Planning and policy direction are provided by an Advisory Board, composed of elected officials and appointed citizens with data processing expertise. All plans and acquisitions are implemented based on Commissioners Court approval.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$1,706,896	\$1,689,619	\$1,491,724	\$1,576,297
Operations	1,094,310	1,190,406	1,191,843	1,196,085
Capital	611,229	464,850	263,315	
Totals	\$3,412,435	\$3,344,875	\$2,946,882	\$2,772,382

Work Program Trends

Department Activity	1992	1993	1994
	Actual	Actual	Projected
D.P. applications maintained	227	252	274
D.P. applications developed	28	32	23
Systems software maintained	76	77	79
Production and test jobs	339,244	385,673	408,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	51	51	45
Part-time employees	3	3	3
Totals	54	54	48

COUNTY OF EL PASO, TEXAS

Department: Consolidated Data Processing **Fund No.** 01 **Index No.** 500710

Authorized Position Detail

Administrative Assistant	1	Document Supervisor	1
Administrative Secretary/Coordinator	1	Data Processing Shift Supervisor I	3
Applications Program Manager	1	Executive Director	1
Communication Network Technician I	1	Information Center Coordinator	1
Communication Technician II	1	Program Analyst I	2
Computer Operator I, Part-time	2	Program Analyst II	2
Computer Operator II	4	Program Analyst III	8
Computer Operator Manager/Supervisor	1	Programmer I	2
Customer Service Representative I	1	Programmer II	3
Customer Service Representative II	1	Programmer III	1
Distribution Clerk	1	Shift Supervisor I	1
Distribution Clerk, Part-time	1	System Analyst II	2
		System Program II	1
		System Program III	2
		Technical Support Manager	1
		User/Personal Computer Support Manager	1

COUNTY OF EL PASO, TEXAS

Department: Elections Fund No. 01 Index No. 500413

Department Description and Responsibilities

The Elections Department, under the supervision of the Elections Administrator, conducts all County-wide elections and many elections for other jurisdictions within the County. Major functions include voter registration, ballot preparation, supervision of election procedures, acquisition and security of voting machines, and conduct of absentee balloting. Certain statutory responsibilities related to elections are vested in the Elections Board and in the Elections Commission.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel	\$240,664	\$235,849	\$249,120	\$261,277
Operations	363,322	447,099	140,454	438,738
Capital	1,123	1,934		
Totals	\$605,109	\$684,882	\$389,574	\$700,015

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Voting machines	1,300	1,300	1,300
Precincts	109	122	122
Registered voters	198,645	223,645	241,708
Voting trends	64,474	80,000	72,237
Election revenue	\$345,308	\$224,799	\$300,000
Election workers	545	610	600

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees	10	10	10
Part-time employees			
Totals	10	10	10

Authorized Position Detail

Assistant Elections Administrator	1	Senior Accounting Clerk	1
Elections Clerk I	1	Senior Clerk	2
Elections Clerk II	1	Voting Equipment Technician I	1
Elections Clerk Supervisor	1	Voting Equipment Technician II	1
Elections Administrator	1		

COUNTY OF EL PASO, TEXAS

Department: Facilities Management **Fund No.** 01 **Index No.** 500371

Department Description and Responsibilities

Facilities Management is primarily responsible for maintenance of the County Courthouse and Archives Buildings, including janitorial, electrical, air conditioning and heating. This department is also responsible for the supervising of elevator maintenance and courthouse security.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel	\$563,755	\$576,930	\$548,587	\$615,004
Operations	447,086	837,793	848,301	878,961
Capital	11,492	1,951	1,467	
Totals	\$1,022,333	\$1,416,674	\$1,398,355	\$1,493,965

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees	33	27	27
Part-time employees		4	4
Totals	33	31	31

Authorized Position Detail

Assistant Maintenance Supervisor	1	Facilities Manager	1
Custodian	16	Fire Patrol Officers-P.T.	4
Custodian Supervisor	1	Maintenance Mechanic	3
Electronic Specialist	2	Maintenance Supervisor	2
		Secretary	1

COUNTY OF EL PASO, TEXAS

Department: Communications Center Fund No. 01 Index No. 500389

Department Description and Responsibilities

The communications center provides for telephone communication within the County Courthouse. Communications is provided through a telephone network that provides an internal phone system for the courthouse voice message service, call forwarding, call transfers and conference calls.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$93,837	\$85,668	\$76,839	\$79,104
Operations	10,425	16,751	15,933	24,000
Capital	37,865	68	599	
Totals	\$142,127	\$102,487	\$93,371	\$103,104

Work Program Trends

Department Activity	1992	1993	1994
	Actual	Actual	Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	3	3	3

Authorized Position Detail

Communication Technician Assistant	1
Communication Technician	1
Switchboard Operator and Billings Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: General and Administrative **Fund No.** 01 **Index No.** 500215

Department Description and Responsibilities

This index is used to account for expenditures that are not chargeable to a particular department but of benefit to the County as a whole. This includes legal contingencies, liability and property insurance, postage, Central Appraisal District expense and miscellaneous administrative expenses.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$90,403	\$2,059	\$143,755	\$1,562,365
Operations	4,401,702	3,279,358	2,289,175	4,165,870
Capital	439,381	41,676	82,082	
Totals	\$4,931,486	\$3,323,093	\$2,515,012	\$5,728,235

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: General Fund-Aquatic Project **Fund No.** 01 **Index No.** 570135

Department Description and Responsibilities

This index is utilized to account for transfers to the capital project swimming pool from the general fund.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$4,100,000	\$1,855,510		\$56,095
Capital				
Totals	\$4,100,000	\$1,855,510		\$56,095

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Grant Match **Fund No.** 01 **Index No.** Various

Department Description and Responsibilities

Upon approval of the Commissioners Court, various grant contracts are approved with the stipulation that the County will provide matching funds. Funds of this nature is reflected here and are classified as transfers out.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel				
Operations	\$1,268,464	\$1,664,037	\$1,655,001	\$2,039,439
Capital				
Totals	\$1,268,464	\$1,664,037	\$1,655,001	\$2,039,439

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Tax Office Fund No. 01 Index No. 500520

Department Description and Responsibilities

The Tax Assessor-Collector is an elected official for a term of four years. By constitutional mandate the County Assessor Collector must collect property taxes for the County of El Paso unless agreement is made for another method of collection. Currently, the City of El Paso by inter-local agreement and approved by the El Paso County Tax Assessor-Collector, collects Ad Valorem Taxes for the County of El Paso. Responsibilities include the collection of County and State fees, automotive license renewal and registration, title transfers, wine, beer and liquor licenses, occupational permits, and hotel occupancy taxes. Three satellite offices are located strategically around the County to provide accessibility to the public in addition to the main tax office.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$978,207	\$966,791	\$975,104	\$1,161,101
Operations	125,963	164,248	151,949	189,582
Capital	20,043	613	1,388	
Totals	\$1,124,213	\$1,131,652	\$1,128,441	\$1,350,683

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Vehicle registrations	343,077	342,800	343,000
Replacement License Plates	38,535	45,618	47,899
Title transfers	100,166	105,017	110,267

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	55	55	64
Part-time employees	1	1	1
Totals	56	56	65

COUNTY OF EL PASO, TEXAS

Department: Tax Office Fund No. 01 Index No. 500520

Authorized Position Detail

Accounting Clerk	2	Chief Deputy	1
Administrative Secretary	1	Data Processing Liaison	
Assistant Supervisor-Main Office	4	Clerk	1
Auto Department Director	1	Inventory Control Clerk	1
Auto Registration Clerk	4	Office Manager	1
Auto Registration Clerk, Part-time	1	Satellite Office Manager	2
Auto Title Clerk I	19	Senior Clerk	3
Auto Title Clerk II	20	Senior Accounting Clerk	3
		Tax Assessor/Collector	1

COUNTY OF EL PASO, TEXAS

Department: Records Management **Fund No.** 01 **Index No.** 500744

Department Description and Responsibilities

Records management provides long-term permanent storage for county files and documents of public record such as deeds, wills, marriage, birth and death certificates. retained for a number of years.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$201,884	\$194,051	\$91,123	\$207,370
Operations	86,363	71,553	115,322	51,630
Capital	435,278	1,364		
Totals	\$723,525	\$266,968	\$206,445	\$259,000

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Retrievals:			
Files	9,489	9,479	9,769
Boxes	21	23	23
Storage:			
Boxes	1,868	1,643	1,808
Books	383	401	404
Cabinets	35	26	31
Shucks	277	295	295
Microfilm:			
Rolls processed	433	363	410
Rolls duplicated	3,289	2,521	2,992

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	10	10	10
Part-time employees			
Totals	10	10	10

Authorized Position Detail

Administrative Assistant	1	Micro Filming Supervisor	1
Central Micro		Records Management	
Filming Coordinator	1	Director	1
Department/Micro		Records Management	
Filming Clerk	5	Technician	1

COUNTY OF EL PASO, TEXAS

Department: Risk Management **Fund No.** 01 **Index No.** 500447

Department Description and Responsibilities

This department was established in the 1992-93 fiscal year budget. The intent of the commissioners court is to have the risk manager oversee the County's self insurance programs in order to provide coverage that is effective and efficient. Currently the insurance benefits coordinator is responsible for maintaining workers compensation and auto insurance coverage for the County. The risk manager is responsible for monitoring the County's insurable risks and costs to assist in providing adequate coverage while monitoring expenditures and recommending potential cost savings. Also included in this budget is funding for a light duty pool whereby personnel are coordinated by the Risk Manager.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel			\$44,627	\$119,808
Operations			3,539	9,180
Capital				
Totals			\$48,166	\$128,988

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		2	2
Part-time employees			
Totals		2	2

Authorized Position Detail

Insurance Benefit	
Coordinator	1
Risk Manager	1

COUNTY OF EL PASO, TEXAS

Department: Parking Garage Fund No. 01 Index No. 500363
Maintenance and Operations

Department Description and Responsibilities

This index is utilized to account for the maintenance and operations of the County's eight story parking facility which was built for the main purpose of providing adequate parking for jurors summoned to the county courthouse weekly. Currently the maintenance and operations of this facility is contracted out and the facility is open to the public for hourly, daily or monthly parking.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel				
Operations	\$157,088	\$120,213	\$179,008	\$99,304
Capital				
Totals	\$157,088	\$120,213	\$179,008	\$99,304

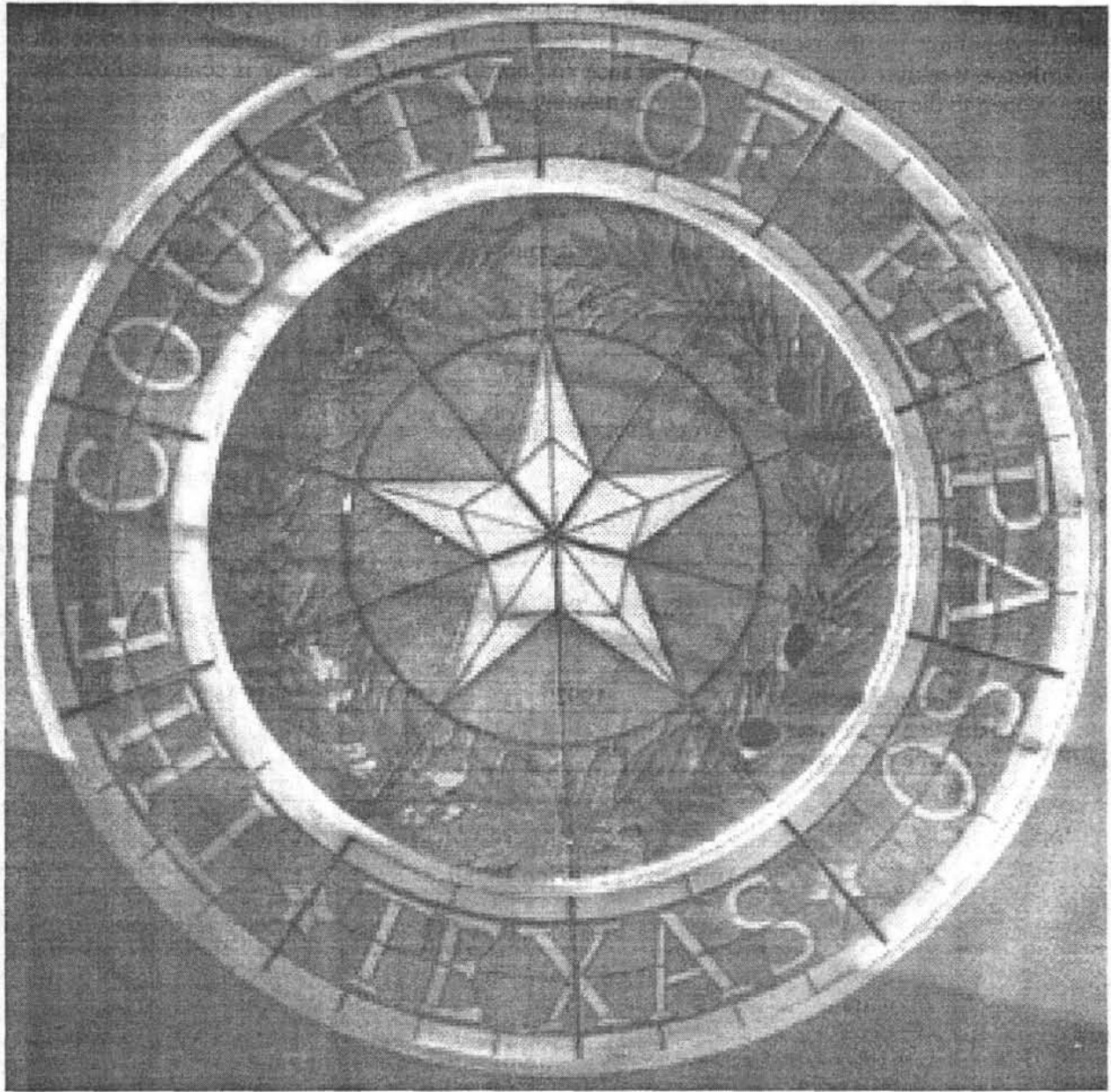
Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees			
Part-time employees			
Totals			

Authorized Position Detail





**ADMINISTRATION OF
JUSTICE**

COUNTY OF EL PASO, TEXAS

Department: 34th District Court **Fund No.** 01 **Index No.** 520122

Department Description and Responsibilities

Each of the district courts in the County has jurisdiction over criminal and civil cases. Each of the courts sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trials and motions. Each court is headed by a judge elected for a four year-term by El Paso County voters.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$108,975	\$110,283	\$110,369	\$110,668
Operations	11,985	5,038	7,494	7,465
Capital	4,736			
Totals	\$125,696	\$115,321	\$117,863	\$118,133

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	3	3	3

Authorized Position Detail

Bailiff	1
Certified Court Reporter	1
Court Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: 41st District Court **Fund No.** 01 **Index No.** 520213

Department Description and Responsibilities

Each of the district courts in the County has jurisdiction over criminal and civil cases. Each of the courts sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trials and motions. Each court is headed by a judge elected for a four year-term by El Paso County voters.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$109,128	\$109,978	\$110,462	\$110,668
Operations	9492	4918	5,598	7,465
Capital	4208	475		
Totals	\$122,828	\$115,371	\$116,060	\$118,133

Work Program Trends

Department Activity	1992	1993	1994
	Actual	Actual	Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	3	3	3

Authorized Position Detail

Bailiff	1
Certified Court Reporter	1
Court Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: 65th District Court Fund No. 01 Index No. 520221

Department Description and Responsibilities

Each of the district courts in the County has jurisdiction over criminal and civil cases. Each of the courts sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trials and motions. The 65th District Court is the only district court that handles Department of Human Services cases, which the other courts do not handle, in addition to having jurisdiction over criminal and civil cases. Each court is headed by a judge elected for a four year term by El Paso County voters.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$109,130	\$109,972	\$110,456	\$110,668
Operations	14,131	8,978	9,321	7,465
Capital	1,747	456	2,119	
Totals	\$125,008	\$119,406	\$121,896	\$118,133

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	3	3	3

Authorized Position Detail

Bailiff	1
Certified Court Reporter	1
Court Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: 120th District Court Fund No. 01 Index No. 520312

Department Description and Responsibilities

Each of the district courts in the County has jurisdiction over criminal and civil cases. Each of the courts sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trials and motions. Each court is headed by a judge elected for a four year-term by El Paso County voters.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$133,993	\$142,605	\$140,034	\$140,705
Operations	16,846	7,790	4,794	7,465
Capital	6,980	475	1,324	
Totals	\$157,819	\$150,870	\$146,152	\$148,170

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	4	4	4
Part-time employees			
Totals	4	4	4

Authorized Position Detail

Bailiff	1
Certified Court Reporter	1
Court Coordinator	1
Grand Jury Bailiff	1

COUNTY OF EL PASO, TEXAS

Department: 168th District Court **Fund No.** 01 **Index No.** 520320

Department Description and Responsibilities

Each of the district courts in the County has jurisdiction over criminal and civil cases. Each of the courts sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trials and motions. Each court is headed by a judge elected for a four year term by El Paso County voters.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$113,634	\$109,635	\$110,180	\$110,668
Operations	18,402	9,792	8,069	7,465
Capital	824	925		
Totals	\$132,860	\$120,352	\$118,249	\$118,133

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	3	3	3

Authorized Position Detail

Bailiff	1
Certified Court Reporter	1
Court Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: 171st District Court **Fund No.** 01 **Index No.** 520411

Department Description and Responsibilities

Each of the district courts in the County has jurisdiction over criminal and civil cases. Each of the courts sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trials and motions. Each court is headed by a judge elected for a four year-term by El Paso County voters.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$107,505	\$111,472	\$117,228	\$110,668
Operations	10,559	6,916	8,626	7,465
Capital	1,439			
Totals	\$119,503	\$118,388	\$125,854	\$118,133

Work Program Trends

Department Activity	1992	1993	1994
	Actual	Actual	Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	3	3	3

Authorized Position Detail

Bailiff	1
Certified Court Reporter	1
Court Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: 205th District Court **Fund No.** 01 **Index No.** 520429

Department Description and Responsibilities

Each of the district courts in the County has jurisdiction over criminal and civil cases. Each of the courts sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trials and motions. Each court is headed by a judge elected for a four year-term by El Paso County voters.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$111,333	\$109,642	\$110,111	\$110,668
Operations	8,165	5,688	5,553	7,465
Capital	951			
Totals	\$120,449	\$115,330	\$115,664	\$118,133

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	3	3	3

Authorized Position Detail

Bailiff	1
Certified Court Reporter	1
Court Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: 210th District Court **Fund No.** 01 **Index No.** 520510

Department Description and Responsibilities

Each of the district courts in the County has jurisdiction over criminal and civil cases. Each of the courts sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trials and motions. Each court is headed by a judge elected for a four year-term by El Paso County voters.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$109,113	\$109,942	\$110,452	\$110,668
Operations	9,253	5,955	6,090	7,465
Capital	49			
Totals	\$118,415	\$115,897	\$116,542	\$118,133

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	3	3	3

Authorized Position Detail

Bailiff	1
Certified Court Reporter	1
Court Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: 243rd District Court **Fund No.** 01 **Index No.** 520528

Department Description and Responsibilities

Each of the district courts in the County has jurisdiction over criminal and civil cases. Each of the courts sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trials and motions. Each court is headed by a judge elected for a four year-term by El Paso County voters.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$109,125	\$109,966	\$110,450	\$110,668
Operations	10,306	7,194	6,741	7,465
Capital	1,772			
Totals	\$121,203	\$117,160	\$117,191	\$118,133

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	3	3	3

Authorized Position Detail

Bailiff	1
Certified Court Reporter	1
Court Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: 327th District Court **Fund No.** 01 **Index No.** 520619

Department Description and Responsibilities

Each of the district courts in the County has jurisdiction over criminal and civil cases. Each of the courts sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trials and motions. This court handles civil and criminal cases in addition to being the only court handling juvenile criminal cases. Each court is headed by a judge elected for a four year term by El Paso County voters.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$204,287	\$180,884	\$129,943	\$201,366
Operations	33,258	18,477	13,589	22,045
Capital	94		1,995	
Totals	\$237,639	\$199,361	\$145,527	\$223,411

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	4	4	5
Part-time employees			2
Totals	4	4	7

Authorized Position Detail

Bailiff	1	Legal Secretary	1
Certified Court Reporter	1	Secretary	1
Court Coordinator	1	Referee-P. T.	2

COUNTY OF EL PASO, TEXAS

Department: 346th District Court **Fund No.** 01 **Index No.** 520627

Department Description and Responsibilities

Each of the district courts in the County has jurisdiction over criminal and civil cases. Each of the courts sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trials and motions. Each court is headed by a judge elected for a four year-term by El Paso County voters.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$107,373	\$109,651	\$110,858	\$110,668
Operations	12,284	8,044	6,724	7,465
Capital	2,220			
Totals	\$121,877	\$117,695	\$117,582	\$118,133

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	3	3	3

Authorized Position Detail

Bailiff	1
Certified Court Reporter	1
Court Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: Council of Judges Administration **Fund No.** 01 **Index No.** 519561

Department Description and Responsibilities

The Council of Judges Administration provides support for eleven district courts, five county courts, one probate court, a jail magistrate and two court masters. The administration consists of four departments civil, criminal, indigent defense program and court interpreters. Some of the responsibilities of the Council of Judge's Administrator include the scheduling of jury trials and pre-trial hearings, transferring cases from the grand juries to the receiving court of jurisdiction, scheduling appointments for psychiatric evaluation of defendants, appointing attorneys on criminal cases for defendants who qualify under the indigent guidelines, and providing interpreting services for the district and county courts on behalf of non-English speaking defendants in criminal hearings or civil matters when requested.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$304,522	\$304,802	\$325,365	\$335,039
Operations	1,768,702	1,502,564	1,381,663	1,426,371
Capital	9,497	4,343	1,395	
Totals	\$2,082,721	\$1,811,709	\$1,708,423	\$1,761,410

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	13	13	13
Part-time employees			
Totals	13	13	13

Authorized Position Detail

Assistant Administrator	2	Clerk	1
Assistant Administrator		First Assistant	
Director of Judges		Administrator	1
Administration	1	Interpreter	5
Caseworker	3		

COUNTY OF EL PASO, TEXAS

Department:	District Judges-Salary Supplement.	Fund No.	01	Index No.	520023
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Department Description and Responsibilities

This index is utilized solely to account for supplemental salary benefits paid to the eleven district judges of the County of El Paso as provided by the Commissioners Court.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$139,867	\$99,743	\$84,174	\$89,581
Operations				
Capital				
Totals	\$139,867	\$99,743	\$84,174	\$89,581

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	11	11	11
Part-time employees			
Totals	11	11	11

Authorized Position Detail

District Judge	11
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COUNTY OF EL PASO, TEXAS

Department: 6th Administrative
Judicial District
Fund No. 01
Index No. 519884

Department Description and Responsibilities

The Sixth Administrative Judicial Region is one of nine such regions created by state law for the purpose of insuring efficient case flow management and consistent procedural operation. There are twenty-three counties in the Sixth Administrative Judicial Region which each share expenditures in proportion to their respective population. In El Paso County, the 34th District Judge assumes the additional administrative duties such as assignment of visiting judges within the region.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$24,208	\$23,819	\$23,355	\$23,667
Capital				
Totals	<u>\$24,208</u>	<u>\$23,819</u>	<u>\$23,355</u>	<u>\$23,667</u>

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not applicable	
Part-time employees		Not applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Court Masters Fund No. 01 Index No. 521179

Department Description and Responsibilities

Court Masters are associate judges. The Court Masters handle divorce and child support cases and other family matters.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$335,811	\$293,893	\$318,333	\$335,670
Operations	10,072	4,506	6,293	10,879
Capital	4,063			
Totals	\$349,946	\$298,399	\$324,626	\$346,549

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	6	6	6
Part-time employees			
Totals	6	6	6

Authorized Position Detail

Bailiff	1	Court Reporter	2
Court Coordinator	1	Master	2

COUNTY OF EL PASO, TEXAS

Department: Criminal Law Magistrate **Fund No.** 01 **Index No.** 521187

Department Description and Responsibilities

The criminal law magistrate department was established by the Commissioners Court in 1986. The magistrate is appointed by the Council of Judges and presides over the arraignment of all prisoners booked into the El Paso Sheriff's detention facility. The magistrate is auxiliary to the council of judges with jurisdiction limited to being empowered to accept contested pleas, conducting examining trials and special hearings dealing with felony district court cases of the eleven District Courts.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$206,262	\$215,786	\$214,783	\$224,988
Operations	7,818	7,650	6,172	6,425
Capital	3,027	160		
Totals	\$217,107	\$223,596	\$220,955	\$231,413

Work Program Trends

Department Activity	1992	1993	1994
	Actual	Actual	Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	5	5	5
Part-time employees			
Totals	5	5	5

Authorized Position Detail

Bailiff	1	Court Administration	
Court Coordinator	1	Assistant	1
Court Reporter	1	Jail Magistrate	1

COUNTY OF EL PASO, TEXAS

Department: County Court at Law Administration **Fund No.** 01 **Index No.** 524165

Department Description and Responsibilities

The County Court Administrator's responsibilities include scheduling criminal cases, monitoring assignments and payment of attorneys. The administrator is also responsible for conducting pre-trial hearings, providing statistical data for all the county courts, and maintaining the administrator's files.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$158,960	\$159,808	\$160,957	\$161,661
Operations	6,952	6,317	5,346	9,048
Capital	7,290	1,450		
Totals	\$173,202	\$167,575	\$166,303	\$170,709

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	6	6	6
Part-time employees			
Totals	6	6	6

Authorized Position Detail

Assistant County Court Administrator	1	Docket Coordinator I	1
County Court Administrator	1	Docket Coordinator II	1
Data Entry	1	Legal Secretary	1

COUNTY OF EL PASO, TEXAS

Department: County Court at Law Fund No. 01 Index No. 520825
 No. 1

Department Description and Responsibilities

County Courts at Law hear both civil and criminal cases. In civil cases the court exercises jurisdiction concurrent with the District Courts in all cases in which the matter in controversy exceeds \$500.00, but may not hear any civil matter involving a contested election. In criminal cases, the court may hear all Class "A" and Class "B" Misdemeanors, except misdemeanors involving official misconduct. The Judge of the court is also a member of the Council of Judges of El Paso and as such, takes part in formulating rules and regulations for the Courthouse and rules and regulations for the Administration of Justice in El Paso County by the District Courts and the Statutory County Courts.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$133,779	\$111,245	\$110,492	\$110,668
Operations	11,877	8,717	5,956	7,465
Capital	4,957			
Totals	\$150,613	\$119,962	\$116,448	\$118,133

Work Program Trends

Department Activity	1992	1993	1994
	Actual	Actual	Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	3	3	3

Authorized Position Detail

Bailiff	1
Certified Court Reporter	1
Court Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: County Court at Law Fund No. 01 Index No. 520833
 No. 2

Department Description and Responsibilities

County Courts at Law hear both civil and criminal cases. In civil cases the court exercises jurisdiction concurrent with the District Courts in all cases in which the matter in controversy exceeds \$500.00, but may not hear any civil matter involving a contested election. In criminal cases, the court may hear all Class "A" and Class "B" Misdemeanors, except misdemeanors involving official misconduct. The Judge of the court is also a member of the Council of Judges of El Paso and as such, takes part in formulating rules and regulations for the Courthouse and rules and regulations for the Administration of Justice in El Paso County by the District Courts and the Statutory County Courts.

Financial Trends

<u>Category</u>	<u>1991</u> <u>Actual</u>	<u>1992</u> <u>Actual</u>	<u>1993</u> <u>Actual</u>	<u>1994</u> <u>Budget</u>
Personnel	\$108,830	\$105,987	\$110,233	\$110,668
Operations	12,745	7,572	6,822	7,465
Capital	2,510	3,708		
Totals	<u>\$124,085</u>	<u>\$117,267</u>	<u>\$117,055</u>	<u>\$118,133</u>

Work Program Trends

<u>Department Activity</u>	<u>1992</u> <u>Actual</u>	<u>1993</u> <u>Actual</u>	<u>1994</u> <u>Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees	3	3	3
Part-time employees			
Totals	<u>3</u>	<u>3</u>	<u>3</u>

Authorized Position Detail

Bailiff	1
Certified Court Reporter	1
Court Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: County Probate Court **Fund No.** 01 **Index No.** 520908

Department Description and Responsibilities

The County Probate Court is responsible for handling all probate matters of El Paso County, including; probating of a decedent's will, decedent's estate administrations, guardianships of adults and minors, and mental health proceedings. This Court inherited 9,000 cases when it was created in 1991. Along with the probate matters, this Court also is responsible for the Child Welfare Docket which includes child abuse and/or neglect cases brought by the Texas Department of Human Services involving 200 children in foster care.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel		\$224,098	\$161,696	\$196,208
Operations		10,228	6,194	9,025
Capital			899	
Totals		\$234,326	\$168,789	\$205,233

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees	4	4	5
Part-time employees			
Totals	4	4	5

Authorized Position Detail

Bailiff/Probate Assistant	1	Court Investigator	1
Certified Court Reporter	1	Probate Administrator	1
Court Coordinator	1		

COUNTY OF EL PASO, TEXAS

Department: County Court at Law and Probate Judges **Fund No.** 01 **Index No.** 523860

Department Description and Responsibilities

The salaries and fringe benefits of the five County Court at Law Judges and one Probate Judge are funded separately from their individual courts through the use of this budget.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel	\$494,271	\$501,384	\$612,528	\$638,173
Operations				
Capital				
Totals	\$494,271	\$501,384	\$612,528	\$638,173

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees	5	6	6
Part-time employees			
Totals	5	6	6

Authorized Position Detail

County Court at Law Judge	5
County Probate Judge	1

COUNTY OF EL PASO, TEXAS

Department: Criminal Justice **Fund No.** 01 **Index No.** 521526
 Information System

Department Description and Responsibilities

In 1986 the County purchased a software package called the Criminal Justice Information System (CJIS) and implemented it in 1987. This program tracks individuals through the criminal justice system from booking to final disposition of all cases. The criminal justice information system department works with the data of this system and customizes reports for the various users of the county.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$173,258	\$198,407	\$184,601	\$202,175
Operations	6,590	5,315	4,717	6,885
Capital	663	63		
Totals	\$180,511	\$203,785	\$189,318	\$209,060

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	7	7	7
Part-time employees			
Totals	7	7	7

Authorized Position Detail

Data entry/analyst I	2	Document/Training specialis	1
Data entry/analyst II	1	Info systems analyst	1
Director	1	Systems analyst II	1

COUNTY OF EL PASO, TEXAS

Department: Public Defender **Fund No.** 01 **Index No.** 521716

Department Description and Responsibilities

The Public Defender's Office, under the supervision of the Public Defender provides legal representation to indigent clients pursuant to appointment orders of the various district courts, the jail magistrate and the probate court. The primary function is the representation of defendants in felony criminal cases, and the office currently handles approximately 44% of all court-appointed felony cases. Other functions include the handling of appeals of felony convictions to higher courts, the defense of misdemeanor criminal cases, the representation of parents or children in DHS emergency and termination proceedings and the representation of individuals in mental commitment hearings.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$534,564	\$652,888	\$671,079	\$731,080
Operations	50,359	28,816	28,958	35,160
Capital	5,531	74		
Totals	\$590,454	\$681,778	\$700,037	\$766,240

Work Program Trends

Department Activity	1992	1993	1994
	Actual	Actual	Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	18	19	19
Part-time employees		1	1
Totals	18	20	20

Authorized Position Detail

Administrative Assistant	1	First Assistant	
Appellate Staff Attorney	2	Public Defender	1
Civil Trial Attorney	1	Investigator	1
Data Maintenance Specialist	1	Legal Secretary	2
Felony Trial Attorney	4	Legal Secretary-Part-Time	1
Felony Trial Attorney I	2	Public Defender	1
Felony Trial Attorney II	1	Receptionist	1
		Staff Investigator	1

COUNTY OF EL PASO, TEXAS

Department: Juvenile Court Administration Fund No. 01 Index No. 519686

Department Description and Responsibilities

The Juvenile Court Administrator works closely with the Juvenile Probation department and the 327th District Court in connection with juvenile court matters. Some of the activities include caseload docket, intake services, referrals and screening, detention services, diversionary services and court services. This department has been incorporated into the 327th District Court budget.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel	\$74,474	\$64,752	\$52,829	
Operations	4,201	1,489	620	
Capital				
Totals	\$78,675	\$66,241	\$53,449	

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions 1994</u>	<u>Fiscal Year</u>	
Full-time employees	2	2
Part-time employees		
Totals	2	2

Authorized Position Detail

Legal Secretary	1
Juvenile Court Administration	1

COUNTY OF EL PASO, TEXAS

Department: Justice of the Peace Fund No. 01 Index No. 521211
 No. 1

Department Description and Responsibilities

Justice of the Peace Courts have original jurisdiction in criminal cases of offenses where the fine does not exceed \$500, and civil matters when the amount in controversy does not exceed \$5,000. A Justice of the Peace may issue warrants of search and arrest, conduct preliminary hearings and perform marriages. In a county with a population of 150,000 or more, according to the most recent federal census, each precinct can contain more than one Justice of the Peace court. Justices of the Peace are elected for a term of four years.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$70,412	\$71,405	\$71,632	\$71,908
Operations	13,676	13,461	13,264	13,512
Capital	3,558			
Totals	\$87,646	\$84,866	\$84,896	\$85,420

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees			
Totals	3	3	3

Authorized Position Detail

Justice Of The Peace	1
Senior Clerk	1
Senior Clerk	1

COUNTY OF EL PASO, TEXAS

Department: Justice of the Peace Fund No. 01 Index No. 521328
 No. 4

Department Description and Responsibilities

Justice of the Peace Courts have original jurisdiction in criminal cases of offenses where the fine does not exceed \$500, and civil matters when the amount in controversy does not exceed \$5,000. A Justice of the Peace may issue warrants of search and arrest, conduct preliminary hearings and perform marriages. In a county with a population of 150,000 or more, according to the most recent federal census, each precinct can contain more than one Justice of the Peace court. Justices of the Peace are elected for a term of four years.

Financial Trends

<u>Category</u>	<u>1991</u> Actual	<u>1992</u> Actual	<u>1993</u> Actual	<u>1994</u> Budget
Personnel	\$86,673	\$86,775	\$86,476	\$86,420
Operations	13,953	13,095	14,787	14,912
Capital	1,160			
Totals	\$101,786	\$99,870	\$101,263	\$101,332

Work Program Trends

<u>Department Activity</u>	<u>1992</u> Actual	<u>1993</u> Actual	<u>1994</u> Projected
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees	4	4	4
Part-time employees			
Totals	4	4	4

Authorized Position Detail

Justice Of The Peace	1
Senior Clerk	3

COUNTY OF EL PASO, TEXAS

Department: Eight Court of Appeals **Fund No.** 01 **Index No.** 520064

Department Description and Responsibilities

The Eighth Court of Appeals was created by the legislature in 1911. It is an intermediate appellate court with jurisdiction over criminal and civil appeals from 22 counties. The Court is comprised of a Chief Justice, 3 Justices, 6 members of the legal staff, and a secretarial/clerical staff of 8. This office is funded by the state and the amounts reflect supplemental funds provided by the County.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel	\$14,429	\$14,098	\$14,263	\$15,132
Operations	464	169	589	2,000
Capital				
Totals	\$14,893	\$14,267	\$14,852	\$17,132

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees	4	4	4
Part-time employees			
Totals	4	4	4

Authorized Position Detail

Chief Justice	1
Court of Appeals Judge	3

COUNTY OF EL PASO, TEXAS

Department: District Attorney **Fund No.** 01 **Index No.** 521823

Department Description and Responsibilities

State prosecution in El Paso County is the primary responsibility of the District Attorney for the 34th Judicial District of Texas. This office is responsible for representing the State of Texas in all felony criminal actions filed in the State District Courts, and in all misdemeanor criminal actions filed in the County Courts at Law (exclusive of juvenile offender prosecution) and Justice of the Peace Courts. The District Attorney co-administers the County's Hot Check Collection Program. The District Attorney is also the sole administrator of the County's Victim Assistance Program for all victims of misdemeanor, felony and juvenile crime.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$1,630,282	\$1,797,798	\$1,977,564	\$2,381,904
Operations	372,249	404,685	380,735	526,778
Capital	11,397		21,977	
Totals	\$2,013,928	\$2,202,483	\$2,380,276	\$2,908,682

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	55	72	72
Part-time employees	1		
Totals	56	72	72

Authorized Position Detail

Administrative Assistant	1	Investigator	9
Appellate Chief Attorney	1	Legal Secretary	8
Chief Investigator	1	Office Operator and System	1
Clerk	8	Para-Legal	1
Court Prosecutor	4	Receptionist	1
Data Entry	1	Staff Attorney	21
District Attorney	1	Trial Team Chief	4
DWI Coordinator	1	Victim/Witness Coord.	1
DWI Prosecutor	1	White Collar Unit Chief	2
First Assistant	2	Word Processing	2
Grand Jury Attorney	1		

COUNTY OF EL PASO, TEXAS

Department: County Attorney **Fund No.** 01 **Index No.** 521815

Department Description and Responsibilities

The County Attorney for El Paso performs a wide variety of functions serving the county, state and local governmental agencies, and the public in general. This office represents the county in civil lawsuits by or against the county or its officials and monitors suits referred to outside counsel. This office also represents the state in both civil and criminal misdemeanor cases, suspension of drivers' licenses, in all actions brought against juveniles, in all bond forfeiture actions, processes requests for expunction of criminal records, represents the department of protective and regulatory services in all actions brought for the protection of children, presents applications for court ordered mental health services and represents the state in subsequent proceedings, collects delinquent hotel/motel taxes, provides formal written opinions to members of commissioners court and other county government officials relating to the performance of their official duties, upon request reviews proposed contracts as to form, and advises commissioners court in regards to contract interpretation. The County Attorney's Office provides to the public; individual representation in actions to obtain protective orders prohibiting family violence and subsequent enforcement, a "hot check" collection service, provides residents and property owners general information on county and state laws relating to roads, subdivisions and land development in the unincorporated areas of the county, provides services as mandated by state law to victims of misdemeanor crimes and delinquent conduct by juveniles. In fiscal year 1993, some personnel and functions were consolidated with the District Attorney's office due to a change in state legislation. Basically all criminal cases are now handled by the District Attorney.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$1,493,010	\$1,474,491	\$1,475,337	\$1,329,051
Operations	89,936	72,980	48,312	65,397
Capital	3,049			
Totals	\$1,585,995	\$1,547,471	\$1,523,649	\$1,394,448

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	56	41	42
Part-time employees			
Totals	56	41	42

COUNTY OF EL PASO, TEXAS

Department: County Attorney Fund No. 01 Index No. 521815

Authorized Position Detail

Attorney	2	Legal Assistant	1
Administrative Assistant	2	Legal Secretary	4
Civil Attorney I	3	Office Manager	1
Civil Attorney II	7	Para-Legal	3
Clerk	6	Receptionist	1
County Attorney	1	Secretary	3
Investigator	1	Secretary I	1
Juvenile Court Clerk	1	Supervising Attorney	2
Juvenile Prosecutor	1	Word Processing Clerk	1
Legal Adviser	1		

COUNTY OF EL PASO, TEXAS

Department: Special Probate Court **Fund No.** 01 **Index No.** 523043

Department Description and Responsibilities

The probate court has primary jurisdiction in mental illness, child welfare in addition to probate cases involving wills, appointment of guardians and settlement of executor's accounts. The court oversees the transactions of all business related proceedings of deceased persons, and assesses guardianship and child welfare cases. This budget line item is provided by law for the travel and training of probate judges.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations			\$3,902	\$3,500
Capital				
Totals			\$3,902	\$3,500

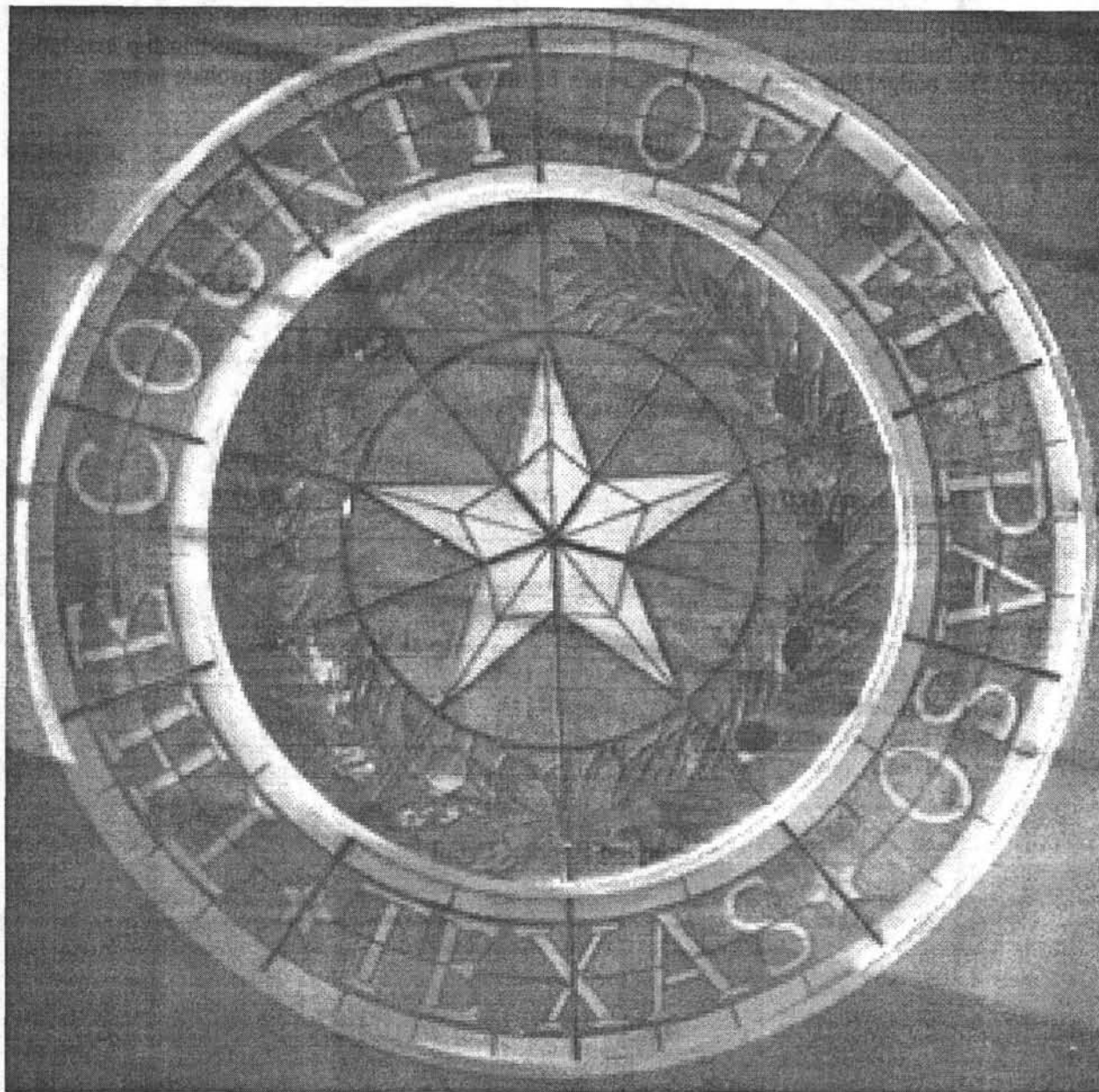
Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees			
Part-time employees			
Totals			

Authorized Position Detail





PUBLIC SAFETY

COUNTY OF EL PASO, TEXAS

Department: County Sheriff-Detention Facility **Fund No.** 01 **Index No.** 530022

Department Description and Responsibilities

The County Sheriff Detention Facility has the responsibility of the incarceration of Federal, State and local prisoners. This budget includes all costs of operating and maintaining the detention facility, providing adequate staff to meet jail standards board committee requirements of manning the jail, providing food, clothing, and medical care.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$8,847,171	\$9,073,717	\$9,144,398	\$10,744,886
Operations	2,924,306	3,055,217	3,215,910	3,533,675
Capital	356,478	2,371	14,437	
Totals	\$12,127,955	\$12,131,305	\$12,374,745	\$14,278,561

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Prisoner days:			
City of El Paso	11,173	9,038	9,095
State and County	455,378	498,991	491,500
Federal Agencies	64,109	65,131	64,620
Other	155	59	70

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	333	333	333
Part-time employees	1	1	1
Totals	334	334	334

Authorized Position Detail

Accountant	1	Food Services Specialist I	2
Accounting Clerk	11	Food Services Spec. III	3
Board Bill Secretary	1	Food Specialist I	3
Captain	1	Jail Maintenance Foreman	1
Custodian	1	Jail Senior Clerk	3
Data Entry Clerk	2	Licensed Vocational Nurse	10
Data Entry Clerk(Cjis)	4	Lieutenant	4
Detention Facility Support	1	Maintenance Technician I	6
Detention Officer	233	Maintenance Technician II	2

COUNTY OF EL PASO, TEXAS

Department: County Sheriff-Detention Facility Fund No. 01 Index No. 530022

Authorized Position Detail-Continued

Detention Officer-Lieut.	1	Maintenance Technician III	1
Detention Officer-Sergant	3	Maintenance Technician IV	3
Detention Officer-Temp	20	Medical Clerk-Jail	1
Electrical System Specialist	1	Medical Clerk-Jail (P.T.)	1
Food Service Specialist	2	Senior Clerk	4
Food Services Director (Jail)	1	Sergeant	7

COUNTY OF EL PASO, TEXAS

Department: County Sheriff-Law Enforcement **Fund No.** 01 **Index No.** 530055

Department Description and Responsibilities

The County Sheriff is elected for a four year term and administers the largest department within the County. The Sheriff is mainly responsible for the County Detention Facility, law enforcement administration of the outlying areas of El Paso County, and jail administration. The structure of this department includes various sections including administration, Identification and records, jail administration, booking, warrants, civil, medical, patrol, dispatch, maintenance, auditing, crime prevention, drug education, motorcycle patrol, and motor pool.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel	\$8,287,526	\$8,290,107	\$8,830,848	\$9,724,608
Operations	849,293	923,450	957,635	995,858
Capital	397,600	4,777	5,469	
Totals	\$9,534,419	\$9,218,334	\$9,793,952	\$10,720,466

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees	220	220	220
Part-time employees	1	1	1
Totals	221	221	221

Authorized Position Detail

Auto Mech I	2	Human Resources Director	1
Auto Mech II	2	Ident. and Records Tech.	2
Auto Mech III	1	Internal Auditor III	1
Budget Analyst	1	Legal Advisor-P.T.	1
Captain Civil	1	Legal Secretary	1
Captain Detective Division	1	Lieutenant	5
Captain Patrol	1	Patrol	97
Central Supply Officer	1	Payroll Accountant	1
Chief Deputy Sheriff	1	Property Inv.\Supply Spec.	1
Civil Communications Specialist	10	Secretary	5

COUNTY OF EL PASO, TEXAS

Department: County Sheriff-Law Enforcement Fund No. 01 Index No. 530055

Authorized Position Detail-Continued

Crime Technician	2	Senior Clerk	16
Criminal Analyst	1	Senior. Accounting Clerk	1
Detective	43	Sergeant	14
Detective Ident. and Records	1	Sheriff	1
Executive Secretary	1	Supervisor Clerk	1
Garage Supervisor	1	Systems Programmer II	1
Human Resource Assistant	1	Training Director	1

COUNTY OF EL PASO, TEXAS

Department: Ambulance Services **Fund No.** 01 **Index No.** 530428

Department Description and Responsibilities

The County provides ambulance services to areas outside of the City of El Paso by contract with a private ambulance Company. The contract is currently awarded to Life Ambulance Services Inc. which provides basic and advanced life support, along with transport to the nearest hospital or trauma center.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$353,280	\$318,000	\$353,280	\$353,280
Capital				
Totals	\$353,280	\$318,000	\$353,280	\$353,280

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: West Texas Community **Fund No.** 01 **Index No.** 530519
Supervision and Corrections

Department Description and Responsibilities

In accordance with Vernon's Texas Statutes Annotated, Code of Criminal Procedure, Article 42.131, Section 8, (a), and Standards of the Community Supervision and Corrections Department issued by the Department of Criminal Justice, Chapter 163, (d), the County of El Paso is mandated to provide physical facilities, equipment and utilities for the West Texas Community Supervision and Corrections Department as a minimum support requirement.

The West Texas Community Supervision and Corrections Department has the responsibility of providing probation and community corrections services to eleven District Courts, five County Courts at Law the Jail Magistrate and two County Courts in a region that includes El Paso, Culberson and Hudspeth Counties. This department participates in a variety of programs and activities which include the El Paso Police Department's Repeat Offender Program, monthly law enforcement meetings involving local, state, federal and New Mexico agencies, Domestic Violence Task Force, El Paso County Sexual Abuse Multidisciplinary Team, Rio Grande Council of Governments' Regional Alcohol and Substance Abuse Advisory Committee, Drug Forum Subcommittees, Child Abuse and Neglect Demonstration Organization, Mayor's Drug Task Force Subcommittees, and this department's own Community Justice Council.

Services provided for probationers include substance abuse counseling at the satellite offices and residential centers, increased availability of AIDS education, literacy testing for offenders and classes for those probationers falling below a sixth grade level. Services are provided to the community through the Community Service Restitution Program. The Community Service Restitution Program was established in December 1980 and serves more than 1,800 probationers annually with an average of 160 new referrals each month. The cumulative list of community service worksites approaches one hundred, and nearly fifty community service sites are currently monitored.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$231,789	\$255,039	\$272,310	\$298,941
Capital	117,978		1,637	
Totals	\$349,767	\$255,039	\$273,947	\$298,941

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

COUNTY OF EL PASO, TEXAS

Department: West Texas Community **Fund No.** 01 **Index No.** 530519
Supervision and Corrections

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	Not Applicable		
Part-time employees	Not Applicable		
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Juvenile Probation **Fund No.** 01 **Index No.** 530618

Department Description and Responsibilities

The Juvenile Probation Department governed by the El Paso County Juvenile Board and under the supervision of the Chief Juvenile Probation Officer, provides services in intake screening, detention and court, along with diversionary programs and Juvenile corrections. Intake screening services reviews and processes all referrals, Detention services provides programs in education, nutrition, and health care with the assistance of community agencies. These services are provided at the Juvenile Detention facility, a secure facility providing temporary care for Juveniles pending a court hearing. Diversionary programs include, first offender, Juvenile court conference committees and Mexican National Children's Liaison. Court Services include probation, electronic monitoring, house arrest and court placement.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$1,969,309	\$2,097,139	\$2,423,708	\$2,657,515
Operations	326,427	311,271	333,150	454,623
Capital	31,549		17,440	
Totals	\$2,327,285	\$2,408,410	\$2,774,298	\$3,112,138

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Offense per Referral			
Felonies:			
Murder	8	12	Not estimated
Criminal attempted murder	35	28	Not estimated
Sexual assault	34	34	34
Robbery	58	74	66
Aggravated assault	106	120	113
Burglary	278	240	259
Theft	49	57	53
Motor vehicle theft	41	53	47
Drug offenses	10	21	15
Other	112	116	114
Class A and B Misdemeanors:			
Weapons violations	63	63	63
Assault	308	282	295
Theft	268	379	323
Drug offenses	46	74	60
Other	331	506	418
Violation of court order	42	23	32
Children in need of superv.	46	58	52

Note: The 1994 projection is an average of the last two years for presentation purposes only.

COUNTY OF EL PASO, TEXAS

Department: Juvenile Probation **Fund No.** 01 **Index No.** 530618

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	79	79	82
Part-time employees	16	16	24
Totals	95	95	106

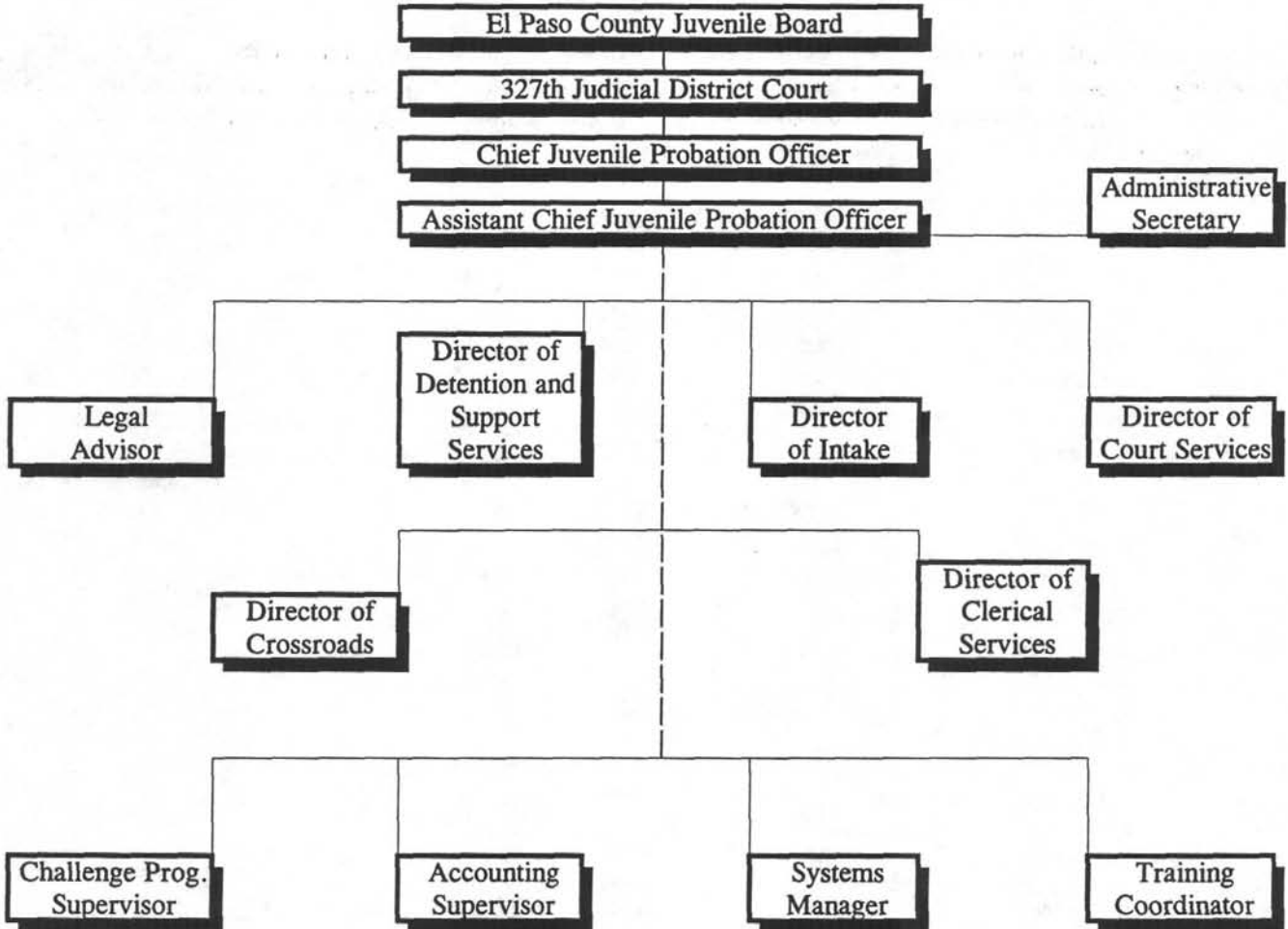
Authorized Position Detail

Accounting Clerk I	2	Director Training	1
Acct Clerk II	1	Housekeeper	1
Asst. Chief Juv. Probation Off.	1	Juvenile Detention Officer	13
Case Worker Juv	3	Juv. Detention Officer-P/T	6
Chief Juvenile Probation Officer	1	Maintenance Asst	4
Clerks-Part-Time	2	Maintenance Supervisor.	1
Community Coordinator	1	Probation Officer	3
Cook I	1	Probation Officer II	15
Cook III	1	Process Server	1
Cook I-Part Time	3	Psychologist	1
Corrections Off.	11	Secretary I	5
Corrections Off.-Part Time	13	Sr Juvenile Detention Off	1
Crossroads Project. Director	1	Sr. Budget Ana./Gen. Acct.	1
Data Entry	1	Sr. Probation Off I	2
Director Clerical Services	1	Sr. Probation Off.	3
Director Detention And Support	1	Train/Research Coordinator	1
Director Fop/Ct Services.	1	Transportation Off	1
Director Intake	1		

COUNTY OF EL PASO, TEXAS

Department: Juvenile Probation Fund No. 01 Index No. 530618

Departmental Organization



COUNTY OF EL PASO, TEXAS

Department: Emergency Management **Fund No.** 01 **Index No.** 530527

Department Description and Responsibilities

Emergency management is responsible for the development and implementation of plans for the protection of the community and minimizing the effects of disaster. The department is also responsible for coordinating emergency preparedness training classes. All expenditures are shared by the City of El Paso, County of El Paso and the State Division of Emergency Management, Department of Public Safety for 32, 32 and 36 percent ratio respectively.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$31,317	\$26,025	\$23,863	\$33,520
Capital				
Totals	\$31,317	\$26,025	\$23,863	\$33,520

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Committee Meetings	60	92	90
Exercises, Drills And Tests	4	13	15
Advanced Training Seminars And Courses	10	17	20
Radiological Monitors Trained	45	6	10
Presentations On Emergency Management	20	12	16
Individuals Addressed	600	373	500
Emergency Management Publications	6	4	5
Potential Disaster Injuries		36	40
		85	
		1 Fatality	
Live Training Telecast	8	12	10
Public Activities		10	15
Conference Meetings		14	15
Survey Conducted		2	

COUNTY OF EL PASO, TEXAS

Department: Emergency Management **Fund No.** 01 **Index No.** 530527

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees			
Part-time employees	Not Applicable		
Totals			

Authorized Position Detail



HEALTH AND WELFARE

COUNTY OF EL PASO, TEXAS

Department: City-County Health Unit **Fund No.** 01 **Index No.** 540120

Department Description and Responsibilities

The City-County Health department is funded by the County, City, State and Federal governments. Its main purpose focuses on epidimology and the health and welfare of the general public through educating the general public and providing medical assistance. Some of the specific areas addressed include services such as general clinics, dental, laboratory, animal regulation and disease control, consumer health, health promotions including health protection and environmental health. The City-County Health Department also administers a variety of grants which include areas such as air quality, milk and dairy, T-B outreach, Dental, Tuberculosis, chronic disease and diabetes, STD/HIV, National Cancer Institute, Women Infants and Children (WIC), maternal child health, and immunization. The amount of funding reflected below relates to the contribution made to the Health District's budget from the County of El Paso.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel				
Operations	\$2,936,027	\$2,540,015	\$2,588,538	\$2,519,586
Capital				
Totals	\$2,936,027	\$2,540,015	\$2,588,538	\$2,519,586

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Medical Examiner Fund No. 01 Index No. 540310

Department Description and Responsibilities

The medical examiner is responsible for determination and certification of causes of death in El Paso and outlying areas, autopsies and providing or obtaining forensic and pathological information. The medical examiner staff is on call 24 hours a day to investigate scenes of death with both written and photographic documentation.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$270,790	\$277,631	\$277,062	\$362,812
Operations	99,126	122,098	53,209	191,535
Capital	41,721	1,137	1,456	
Totals	\$411,637	\$400,866	\$331,727	\$554,347

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	7	7	10
Part-time employees	3	3	3
Totals	10	10	13

Authorized Position Detail

Chief Invest	1	Medical Examiner	1
Coordinator	1	Medical Examiner-Part Time	1
Diener	1	Secretary	2
Investigator	4	Secretary-Part Time	1
Maintenance	1		

COUNTY OF EL PASO, TEXAS

Department: General Assistance Fund No. 01 Index No. 540229

Department Description and Responsibilities

General Assistance is a temporary, short term emergency assistance program for eligible families for rent, utilities, food and other basic necessities. Approximately 95 applications are received each month whereas assistance is given to approximately 554 households. This assistance levels are impacted mainly due to layoffs, unemployment and other local economic factors.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$214,196	\$205,258	\$205,652	\$209,844
Operations	492,846	484,262	513,389	531,295
Capital	795		3,846	
Totals	\$707,837	\$689,520	\$722,887	\$741,139

Work Program Trends

Department Activity	1992	1993	1994
	Actual	Actual	Projected
Applications for assistance	12,304	12,439	12,495
Participants assisted	6,542	6,600	6,637

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	10	10	10
Part-time employees			
Totals	10	10	10

Authorized Position Detail

Caseworker	4	Secretary	1
Community Services Aide	2	Senior Accounting Clerk	1
General Assistant Director	1	Senior Caseworker	1

COUNTY OF EL PASO, TEXAS

Department: Child Welfare **Fund No.** 01 **Index No.** 540617

Department Description and Responsibilities

Child Welfare with the assistance of the Texas Department of Human Services provides protection to abused and neglected children. The services provided include placement in temporary foster care, counseling and permanent placement in a foster home.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$636,499	\$675,781	\$542,447	\$608,324
Capital				
Totals	\$636,499	\$675,781	\$542,447	\$608,324

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Child Guidance **Fund No.** 01 **Index No.** 540518

Department Description and Responsibilities

This agency offers short and long term outpatient, mental health counseling for children, adolescents, and their families. The monthly average for this agency is approximately 470 active cases.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel				
Operations	\$45,000			
Capital				
Totals	\$45,000			

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Life Management **Fund No.** 01 **Index No.** 540518

Department Description and Responsibilities

This index is utilized to reflect the County's funding to the Life Management program which assists individuals with mental health problems by providing psychiatric services and other including civil commitment screenings, child development services, outpatient medical services, and crisis stabilization.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$238,030	\$238,030	\$238,030	\$238,030
Capital				
Total	\$238,030	\$238,030	\$238,030	\$238,030

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Mental Health **Fund No.** 01 **Index No.** 540211

Department Description and Responsibilities

The County provides funds for the indigent mentally ill in order to cover legal fees and transportation costs associated with transferring indigent persons to a state mental hospital.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$82,747	\$74,068	\$86,663	\$90,065
Capital				
Totals	\$82,747	\$74,068	\$86,663	\$90,065

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Keep El Paso Beautiful **Fund No.** 01 **Index No.** 540641

Department Description and Responsibilities

The County contributes to the Keep El Paso Beautiful program. This is a volunteer anti-littering program aimed at cleaning up trash along El Paso streets and roads.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel				
Operations	\$30,000			
Capital				
Totals	\$30,000			

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Animal Control **Fund No.** 01 **Index No.** 540112

Department Description and Responsibilities

The function is funded between the County and the City of El Paso and administered by the City-County Health District.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$80,870	\$52,632	\$60,364	\$72,524
Capital				
Totals	\$80,870	\$52,632	\$60,364	\$72,524

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Center For The Deaf **Fund No.** 01 **Index No.** 540328

Department Description and Responsibilities

The county provides funding in association with the City of El Paso and other community organizations for the operations of the center for the deaf. This center provides training and counseling for the hearing impaired residents of El Paso County. The center provides interpreting services in the different district and county courts on a contractual basis.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$25,386	\$24,997	\$25,000	\$25,000
Capital				
Totals	\$25,386	\$24,997	\$25,000	\$25,000

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Shelter For Battered Women **Fund No.** 01 **Index No.** 540625

Department Description and Responsibilities

The El Paso Shelter for Battered Women, a United Way Agency, provides counseling to batterers. Battering, also known as Domestic Violence, is the use or threat of physical, psychological, or sexual violence toward a spouse or partner. The Shelter presently counsels batterers in an eight-session program available in English or Spanish, for men or couples. In counseling the primary focus is on the abuse and violence. When other problems such as drug and alcohol exist, referrals are made to other appropriate agencies. The County provides some funding for this program.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$45,341	\$45,341	\$45,341	\$45,341
Capital				
Totals	\$45,341	\$45,341	\$45,341	\$45,341

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Retired Senior Volunteer Program **Fund No.** 01 **Index No.** 540427

Department Description and Responsibilities

This index is used to account for the County's funding to this program that provides minimal expenditures to senior volunteers.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel				
Operations	\$14,375	\$17,138	\$17,250	\$17,250
Capital				
Totals	\$14,375	\$17,138	\$17,250	\$17,250

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Foster Grandparent Program **Fund No.** 01 **Index No.** 540419

Department Description and Responsibilities

This index is used to account for the County's funding to this program that provides minimal expenditures relating to participants.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$9,400			
Capital				
Totals	\$9,400			

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Project Amistad **Fund No.** 01 **Index No.** 540666

Department Description and Responsibilities

Project Amistad is a social service program for the aged and disabled adult. This program is administered by LULAC (the League of United Latin American Citizens). Project Amistad provides Adult Protective Services, Representative Payee Services, Escort/Transportation, Emergency Food and Shelter and Emergency medication Assistance for elderly or disabled adults. The County provides some funding for this project.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations		\$12,000	\$12,000	\$12,000
Capital				
Totals		\$12,000	\$12,000	\$12,000

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Veterans Assistance **Fund No.** 01 **Index No.** 540740

Department Description and Responsibilities

The Veteran's Assistance office as mandated by Texas Civil Statutes provides assistance to veterans residing in the County of El Paso. This office interviews and advises clients on entitlements, assists in filing claims, follows up on status of claim, answers and researches inquiries regarding medical, educational and other benefits, assists clients in completing VA forms and in filing appeals with the Veterans Administration. The veteran's assistance office also serves as liaison with veterans organizations and ensures compliance with all department of veterans affairs and related laws, procedures and policies.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$48,155	\$50,048	\$50,147	\$52,905
Operations	2,857	1,606	1,305	1,300
Capital	1,495			
Totals	\$52,507	\$51,654	\$51,452	\$54,205

Work Program Trends

Department Activity	1992	1993	1994
	Actual	Actual	Projected
Number of clients monthly			
Active	1,800	1,800	1,800
Inactive	40,000	40,000	40,000
Number of veterans residing in County	58,000	58,000	58,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	2	2	2
Part-time employees			
Totals	2	2	2

Authorized Position Detail

Director	1
Veterans Assistance Specialist	1



RESOURCE DEVELOPMENT

COUNTY OF EL PASO, TEXAS

Department: Historical Commission **Fund No.** 01 **Index No.** 560110

Department Description and Responsibilities

The historical commission designates buildings and sites as historical sites based on architectural or historical significance of the site. The commission also approves additions and restoration work performed on historical buildings.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations		\$17,255		
Capital				
Total		<u>\$17,255</u>		

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Industrial Development **Fund No.** 01 **Index No.** 560219

Department Description and Responsibilities

Industrial development provides for the development of new industries in the county through the encouragement of new business enterprises and the relocation of existing businesses into El Paso County.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel				
Operations	\$30,000	\$75,000	\$80,000	\$80,000
Capital				
Totals	\$30,000	\$75,000	\$80,000	\$80,000

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail



CULTURE AND RECREATION

COUNTY OF EL PASO, TEXAS

Department: Ascarate Golf Course **Fund No.** 01 **Index No.** 570218

Department Description and Responsibilities

The Ascarate Golf Course an 18 hole golf course open to the public all year with clubhouse available to golfers. There is also a pro shop which sells golf accessories and athletic wear for men and women. The club house offers food and drink as well as alcoholic beverages. Green fees can be paid quarterly, monthly, or daily. Discounts are given to students and senior citizens. Golf carts are available.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$374,825	\$362,805	\$336,300	\$355,584
Operations	208,085	178,154	152,219	180,663
Capital	12,909		40,287	
Totals	\$595,819	\$540,959	\$528,806	\$536,247

Work Program Trends

Department Activity	1992	1993	1994
	Actual	Actual	Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	18	18	18
Part-time employees			
Totals	18	18	18

Authorized Position Detail

Assist Golf Pro	2	Golf Pro	1
Asst. Greens Supervisor	1	Greens Supervisor	1
Cashier	1	Maintenance Worker	11
Golf Car Mech.	1		

COUNTY OF EL PASO, TEXAS

Department: Coliseum **Fund No.** 01 **Index No.** 570317

Department Description and Responsibilities

The El Paso County Coliseum is a large indoor stadium which accommodates many different types of events. Examples of some events include circuses, ice shows, car shows, concerts, and rodeos. The County Coliseum is the only place in El Paso that can accommodate ice shows. It is rented to the public all year. Rates vary depending on the event. There is an equestrian arena adjacent to the Coliseum that is used for all types of horse events. Also see Coliseum Tourist Promotion.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$324,615	\$304,602	\$24,575	\$26,608
Operations	662,767	104,972	61,717	55,760
Capital	759			
Totals	\$988,141	\$409,574	\$86,292	\$82,368

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees			
Part-time employees			
Totals			

Authorized Position Detail

COUNTY OF EL PASO, TEXAS

Department: Swimming Pools Fund No. 01 Index No. - 570226

Department Description and Responsibilities

The County of El Paso maintains public swimming pool at Ascarate Park. This swimming pool at Ascarate Park is an open outdoor olympic size pool which provides a recreational area to the general public at a minimal fee.

Financial Trends

Category	1991	1992	1993	1994
	Actual	Actual	Actual	Budget
Personnel	\$51,016		\$20,412	\$36,732
Operations	37,805	\$31,956	27130	34,000
Capital	6,927	836		
Totals	\$95,748	\$32,792	\$47,542	\$70,732

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees			
Part-time employees			17
Totals			17

Authorized Position Detail

Cashier-pools	5
Lifeguard I	9
Pool Manager	3

COUNTY OF EL PASO, TEXAS

Department: Rural Parks and Pools **Fund No.** 01 **Index No.** 570333

Department Description and Responsibilities

The County of El Paso maintains several public parks and two outlying public swimming pools. The swimming pools are located at Fabens and Canutillo. They provide recreational areas to the general public at a minimal fee and are overseen by the Road and Bridge Department.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel				
Operations				\$36,500
Capital				
Totals				\$36,500

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees			
Part-time employees	17	17	
Totals	17	17	

Authorized Position Detail

Cashier-Pools	5
Lifeguard I	9
Pool Manager	3



SPECIAL REVENUE FUNDS

County of El Paso, Texas
Special Revenue-Road and Bridge
Fund Balance Summary
(in thousands)

Fund Description

The Road and Bridge Fund is utilized for the purpose of accounting for activities relating to the construction and maintenance of county roads.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$316	\$1,061	\$745
Revenue:			
Auto sales tax	1,271	1,114	(157)
Auto license fees	360	360	
Extra auto license fees	2,803	2,600	(203)
Other	100	42	(58)
Total revenue	<u>4,534</u>	<u>4,116</u>	(418)
Other financing sources:			
Transfers in			
Total revenue and transfers	<u>4,534</u>	<u>4,116</u>	(418)
Expenditures:	<u>2,675</u>	<u>2,966</u>	291
Other financing uses:			
Transfers out	1,114	1,300	186
Total expenditures and transfers	<u>3,789</u>	<u>4,266</u>	477
Less carryover appropriations		714	
Ending fund balance	<u>\$1,061</u>	<u>\$197</u>	(\$864)

COUNTY OF EL PASO, TEXAS

Department: Roads and Bridges Administration **Fund No.** 10 **Index No.** 501023

Department Description and Responsibilities

This department is responsible for day-to-day administration of the Roads and Bridges activities in the outlying areas of the County, providing public information, maintaining maps, assignment of addresses, designing of road construction projects, coordination of all public works projects with architects, contractors and commissioners court.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$220,547	\$234,895	\$236,143	\$250,777
Operations	715,331	280,143	408,076	496,346
Capital				
Totals	\$935,878	\$515,038	\$644,219	\$747,123

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	6	6	6
Part-time employees			
Totals	6	6	6

Authorized Position Detail

Assist Roads And Bridges Admin	1	Exec Secretary	1
Civil Engineer	1	Pub Works Director/ Road Engineer	1
Drafter II	1	Subdivision Coordinator	1

COUNTY OF EL PASO, TEXAS

Department: Roads and Bridges **Fund No.** 10 **Index No.** 580027

Department Description and Responsibilities

The Roads and Bridges department is responsible for maintenance of approximately 680 miles of road, 15 bridges, rural parks, pauper cemetery, Fabens landfill, and solid waste transfer station, and the Fabens airport. Additionally, this office provides services to other departments with the use of heavy equipment such as moving dirt at the El Paso County Coliseum and maintenance of park roads.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$1,102,699	\$1,118,207	\$1,102,213	\$1,313,660
Operations	635,067	850,631	1,940,833	2,205,115
Capital	88,067	4,325	102,516	
Totals	\$1,825,833	\$1,973,163	\$3,145,562	\$3,518,775

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	55	55	55
Part-time employees			
Totals	55	55	55

Authorized Position Detail

Assistant Precinct		Mechanic Helper	2
Foreman	3	Pct Foreman	3
Auto Mechanic III	4	Senior Clerk	1
Heavy Equipment Operator I	3	Skilled Laborer	2
Heavy Equipment Operator II	2	Traffic. Sign/Tech Mark	1
Heavy Equipment Operator III	10	Truck Driver I	7
Maintenance Welder	2	Truck Driver II	10
Maintenance Worker	1	Truck Driver III	4

County of El Paso, Texas
Special Revenue-Tourist Convention Fund
Fund Balance Summary
(in thousands)

Fund Description

This fund is used to account for the receipt and disbursement of hotel occupancy tax funds relating to tourism and conventions with the El Paso County area.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$131	\$158	\$27
Revenue:			
Hotel occupancy taxes	746	675	(71)
Other	581	178	(403)
Total revenue	<u>1,327</u>	<u>853</u>	<u>(474)</u>
Other financing sources:			
Transfers in			
Total revenue and transfers	<u>1,327</u>	<u>853</u>	<u>(474)</u>
Expenditures:	<u>1,300</u>	<u>1,010</u>	<u>(290)</u>
Other financing uses:			
Transfers out			
Total expenditures and transfers	<u>1,300</u>	<u>1,010</u>	<u>(290)</u>
Less carryover appropriations		\$1	
Ending fund balance	<u><u>\$158</u></u>		<u>(\$158)</u>

COUNTY OF EL PASO, TEXAS

Department: Convention Sales and Services **Fund No.** 10 **Index No.** 560318

Department Description and Responsibilities

This department is operated by the City of El Paso. The County and the City entered into an interlocal agreement February 1991 whereas the employees would remain County employees until February 1994. This department is involved in tourist promotion activities funded solely by hotel occupancy taxes which were previously operated by the County.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$464,860	\$413,737	\$505,653	\$177,745
Operations	230,526	548,274	130,699	157,000
Capital	12,161			
Totals	\$707,547	\$962,011	\$636,352	\$334,745

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	12	12	12
Part-time employees	8	8	8
Totals	20	20	20

Authorized Position Detail

Convention Report Coord.	1	National Assoc. Sales Mgr.	1
Convention sales coordinator	1	Manager-Special Programs	1
Convention. Services. Rep.	1	Registration Clerk-P/T	8
Director Convention. Serv.	1	Sr. Mgr. Accounting. Dept	1
Director Of Convention Serv.	1	Sr. Mgr. Information. Serv.	1
Ex Director/Chief Exec.	1	Tax Assoc. Sales Manager	2

County of El Paso, Texas
Special Revenue-National Trust Heritage Tourism Program
Fund Balance Summary
(in thousands)

Fund Description

This fund is utilized to account for funding from the City and the County of El Paso for the purpose of utilizing tourism to restore and preserve historic resources in the County of El Paso and to promote those assets as places for learning about our culture, for experiencing our history and for sharing our traditions; and for the enhancement of our economic base.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$21	\$21	
Revenue:			
Intergovernmental	1		(1)
Total revenue	<u>1</u>		<u>(1)</u>
Other financing sources:			
Transfers in			
Total revenue and transfers	<u>1</u>		<u>(1)</u>
Expenditures:			
Transfers out	1		(1)
Total expenditures and transfers	<u>1</u>		<u>(1)</u>
Ending fund balance	<u>\$21</u>	<u>\$21</u>	

County of El Paso, Texas
Special Revenue-Convention and Performing Arts Center Fund
Fund Balance Summary
(in thousands)

Fund Description

This fund is used to account for intergovernmental revenues from the City of El Paso and expenditures of the County associated with the El Paso Convention and Performing Arts Center.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance			
Revenue:			
Reimbursements-City	\$1,047	397	(650)
Total revenue	<u>1,047</u>	<u>397</u>	<u>(650)</u>
Other financing sources:			
Transfers in			
Total revenue and transfers	<u>1,047</u>	<u>397</u>	<u>(650)</u>
Expenditures:	<u>1,047</u>	<u>397</u>	<u>(650)</u>
Other financing uses:			
Transfers out			
Total expenditures and transfers	<u>1,047</u>	<u>397</u>	<u>(\$650)</u>
Ending fund balance	<u><u> </u></u>		

COUNTY OF EL PASO, TEXAS

Department: Convention and Performing Arts Center **Fund No.** 10 **Index No.** 560516

Department Description and Responsibilities

This department is operated by the City of El Paso. The County and the City entered into an interlocal agreement February 1991 whereas the employees would remain County employees until February 1994. This department is involved in tourist promotion activities funded solely by hotel occupancy taxes which were previously operated by the County.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel	\$1,178,619	\$1,144,708	\$1,046,034	\$396,970
Operations	612,806	225,439	586	
Capital	15,949	914		
Totals	\$1,807,374	\$1,371,061	\$1,046,620	\$396,970

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	38	38	38
Part-time employees	57	58	57
Totals	95	96	95

Authorized Position Detail

Accounting Clerk	1	Garage Supervisor	1
Accountant/Internal Auditor	1	Journeyman-Electrical	1
Admin. Assistant-Executive Dir.	1	Laborer-on call P.T.	32
Admin. Assistant-N.T.H. Dir.	1	Maintenance Mechanic	5
Assistant Facility Deputy Dir.	1	Secretary	2
Assistant Fac. Phys. Plt. Mgr.	1	Security Guard Supervisor	1
Auditorium Suprv. Svc. Mgr.	1	Shipping/Receiving Foreman	1
Comptroller Civic Center	1	Skilled Laborer	4
Crew Chief	3	Senior Even Technician	2
Custodian Supervisor	2	Senior Fac. Booking Mgr.	1
Event Technician	1	Senior Mgr.-Acctng. Dept.	1
Facility Coordinator	1	Sr. Payroll/Personnel Clk.	1
Facility Physical Plant Mgr.	1	Senior Inv. Control Clk	1

COUNTY OF EL PASO, TEXAS

Department: Convention and Performing Arts Center **Fund No.** 10 **Index No.** 560516

Authorized Position Detail:

Food and Beverage Coordinator	1	Usher-P.T.	25
Crew Chief	2	Senior Clerk.	1
Crew Chief-Part Time	1	Ship/Rec Forman	1
Custodian Supervisor	1	Skilled Laborer	3
Event Tech	2	Skilled Laborer-P/T	2
Ex Director/Chief Executive Offi	1	Sr. Facility. Book. Mgr.	1
Facility Coordinator	1	Sr. Mgr.Accounting.Dept	1
Facility Physical Plant Mgr	1	Sr. Mgr.Information.Serv.	1
Food\Beverage Coordinator.	1	Sr. Pay/Personnel Clerk	1
Garage Supervisor	2	Sr.Event Tech	1
Inventory.Ctrl. Clerk.	1	Tour Development Liaison	1
Journey Electrician	1	Usher-Part Time	28
Laborer On Call-Part Time	35	V.O.E. Clerk	2
Maintenance Electrician	2		

County of El Paso, Texas
Special Revenue-County Tourist Promotion
Fund Balance Summary
(in thousands)

Fund Description

This fund is used solely for the purpose of accounting for receipts and expenditures related to the promotion of tourism to the County of El Paso.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$259	\$84	(\$175)
Revenue:			
Taxes:			
Hotel occupancy taxes	149	135	(14)
Other	3		(3)
Total revenue	<u>152</u>	<u>135</u>	(17)
Other financing sources:			
Transfers in			
Total revenue and transfers	<u>152</u>	<u>135</u>	(17)
Expenditures:	<u>327</u>	<u>179</u>	(148)
Other financing uses:			
Transfers out			
Total expenditures and transfers	<u>327</u>	<u>179</u>	(148)
Less carryover appropriations		36	
Ending fund balance	<u>\$84</u>	<u>\$4</u>	(\$80)

COUNTY OF EL PASO, TEXAS

Department: County Tourist Promotion **Fund No.** 10 **Index No.** 570424

Department Description and Responsibilities

The County Tourist Promotion fund is used to account for receipts and expenditures related to the promotion of tourism to the County of El Paso. The principal source of revenues is the hotel occupancy tax.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$150,000	\$111,447	\$327,090	\$179,000
Capital				
Totals	\$150,000	\$111,447	\$327,090	\$179,000

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

County of El Paso, Texas
Special Revenue-Alternative Dispute Resolution Center
Fund Balance Summary
(in thousands)

Fund Description

This fund is utilized to account for those revenues and expenditures generated by the Rio Grande Council of Governments, a private organization employed by the County to resolve civil matters out of the court system.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance			
Revenue:			
Alternative dispute resolution fees	129	160	31
Total revenue	129	160	31
Other financing sources:			
Transfers in			
Total revenue and transfers	129	160	31
Expenditures:	129	160	31
Other financing uses:			
Transfers out			
Total expenditures and transfers	129	160	\$31
Ending fund balance			

COUNTY OF EL PASO, TEXAS

Department: Alternative Dispute Resolution Center **Fund No.** 10 **Index No.** 560672

Department Description and Responsibilities

This index is utilized in order to account for pass through funding relating to fees imposed through the courts regarding mediation between the litigants and the Alternative Dispute Resolution Center. This program allows individuals to settle disputes without burden to the legal system.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$138,545	\$133,735	\$128,757	\$160,000
Capital				
Totals	\$138,545	\$133,735	\$128,757	\$160,000

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

County of El Paso, Texas
Special Revenue-District Attorney Drug Forfeiture Fund
Fund Balance Summary
(in thousands)

Fund Description

This fund accounts for funds obtained through criminal asset forfeitures as stated in the Texas Legislative House Bill Number 1185. Of the gross amount received by the District Attorney, ten percent is to be deposited into this special account for drug abuse treatment and prevention programs as well as certain law enforcement purposes.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$28	\$34	\$6
Revenue:			
State drug forfeiture	6	6	
Total revenue	<u>6</u>	<u>6</u>	
Other financing sources:			
Transfers in			
Total revenue and transfers	<u>6</u>	<u>6</u>	
Expenditures:			
Other financing uses:			
Transfers out		40	40
Total expenditures and transfers		<u>40</u>	40
Ending fund balance	<u>\$34</u>		(\$34)

COUNTY OF EL PASO, TEXAS

Department: District Attorney Drug Forfeitures **Fund No.:** 10 **Index No.:** 570820

Department Description and Responsibilities

Funds deposited in this account are obtained through criminal asset forfeitures as stated in the Texas Legislative House Bill number 1185. Ten percent of the gross amount received by the District Attorney's Office is to be deposited into this special account for drug abuse treatment and prevention programs as well as certain law enforcement purposes.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations				\$39,855
Capital				
Totals				\$39,855

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

County of El Paso, Texas
Special Revenue-Coliseum Tourist Promotion
Fund Balance Summary
(in thousands)

Fund Description

This fund is used to account for the receipts and disbursements relating to tourist promotion at the County Coliseum. The principal source of revenue is the hotel occupancy tax.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$90	\$114	\$24
Revenue:			
Hotel occupancy taxes	510	540	30
Other	3		
Total revenue	513	540	27
Other financing sources:			
Transfers in			
Total revenue and transfers	513	540	27
Expenditures:	489	543	54
Other financing uses:			
Transfers out			
Total expenditures and transfers	489	543	54
Less carryover appropriations		38	
Ending fund balance	\$114	\$73	(\$41)

COUNTY OF EL PASO, TEXAS

Department: Coliseum Tourist Promotion **Fund No.** 10 **Index No.** 570408

Department Description and Responsibilities

The Coliseum Tourist Promotion fund is used to account for the receipts and disbursements relating to tourist promotion at the El Paso County Coliseum. The principal source is the hotel occupancy tax.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel			\$281,943	\$306,728
Operations		\$122,627	189,122	198,800
Capital		77,930	18,237	37,222
Totals		\$200,557	\$489,302	\$542,750

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	14	14	14
Part-time employees			
Totals	14	14	14

Authorized Position Detail

Assistant Coliseum Director	1	Maintenance Carpenter	1
Assistant Foreman	1	Maintenance Mechanic	1
Coliseum Director	1	Maintenance Plumber	1
Event Coordinator	1	Maintenance Worker	5
Facility Foreman	1	Truck Driver II	1

County of El Paso, Texas
Special Revenue-Commissary Inmate Profit Fund
Fund Balance Summary
(in thousands)

Fund Description

This fund is used to account for the receipts and disbursements relating to the inmate commissary at the County Detention Facility.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$116	\$129	\$13
Revenue:			
Dentention facility-commissary	45	40	(5)
Total revenue	<u>45</u>	<u>40</u>	(5)
Other financing sources:			
Transfers in			
Total revenue and transfers	<u>45</u>	<u>40</u>	(5)
Expenditures:			
Transfers out			
Total expenditures and transfers	<u>32</u>	<u>141</u>	109
Other financing uses:			
Transfers out			
Total expenditures and transfers	<u>32</u>	<u>141</u>	109
Less carryover appropriations		3	
Ending fund balance	<u>\$129</u>	<u>\$25</u>	(\$104)

COUNTY OF EL PASO, TEXAS

Department: Commissary Inmate Profit **Fund No.** 10 **Index No.** 561480

Department Description and Responsibilities

The Commissary Inmate Profit index is used to account for the receipts and disbursement relating to the inmate commissary at the El Paso County Sheriff's Detention Facility. The principle source of revenues is a monthly fee paid by vendor that is contracted to manage the operations of the commissary.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations		\$19,112	\$29,252	\$70,500
Capital		1,993	2,869	70,500
Totals		\$21,105	\$32,121	\$141,000

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

County of El Paso, Texas
**Special Revenue-County Clerk Records Management
and Preservation Fund**
Fund Balance Summary
(in thousands)

Fund Description

This fund is used to account for the receipts and disbursements relating to the County Clerk's records management and preservation program.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$112	\$144	\$32
Revenue:			
Records management and preservation fee	510	441	(69)
Other	1		(1)
Total revenue	<u>511</u>	<u>441</u>	<u>(70)</u>
Other financing sources:			
Transfers in			
Total revenue and transfers	<u>511</u>	<u>441</u>	<u>(70)</u>
Expenditures:	<u>479</u>	<u>486</u>	<u>7</u>
Other financing uses:			
Transfers out			
Total expenditures and transfers	<u>479</u>	<u>486</u>	<u>7</u>
Less carryover appropriations		31	
Ending fund balance	<u>\$144</u>	<u>\$68</u>	<u>(\$76)</u>

COUNTY OF EL PASO, TEXAS

Department: County Clerk Records **Fund No.** 10 **Index No.** 560037
 Management and Preservation

Department Description and Responsibilities

The County Clerk Records Management and Preservation fund is used to account for the receipts and disbursements relating to the County Clerk's records management and preservation program funded by user fees as provided by state law.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel		\$48,504	\$250,127	\$94,408
Operations		38,049	40,292	69,412
Capital		186,623	189,108	322,635
Totals	\$0	\$273,176	\$479,527	\$486,455

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	3	3	3
Part-time employees	6	6	6
Totals	9	9	9

Authorized Position Detail

Comptroller/Records Management Preservation 1
 Deputy Clerks 2
 Deputy Clerks, Part-time 6

County of El Paso, Texas
Special Revenue-Sheriff's Auction Proceeds Fund
Fund Balance Summary
(in thousands)

Fund Description

This fund is utilized to account for the receipt and disbursement of funds obtained from proceeds of auctions of abandoned and confiscated property within the County.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance		\$85	\$85
Revenue:			
Program income	\$130	30	(100)
Other	2		(2)
Total revenue	<u>132</u>	<u>30</u>	<u>(102)</u>
Other financing sources:			
Transfers in			
Total revenue and transfers	<u>132</u>	<u>30</u>	<u>(102)</u>
Expenditures:	<u>47</u>	<u>80</u>	33
Other financing uses:			
Transfers out			
Total expenditures and transfers	<u>47</u>	<u>80</u>	33
Less carryover appropriations		\$35	
Ending fund balance	<u><u>\$85</u></u>		<u>(\$85)</u>

COUNTY OF EL PASO, TEXAS

Department: Sheriff's Department **Fund No.** 10 **Index No.** 560060
 Auction Proceeds

Department Description and Responsibilities

This index is utilized to account for funding generated by the El Paso County Sheriff relating to proceeds of auto auctions of abandoned vehicles. These funds are restricted to use only to supplement operations of the abandon vehicle and related expenditures.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations			\$46,603	\$8,850
Capital				71,150
Totals			\$46,603	\$80,000

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

County of El Paso, Texas
Special Revenue-Records Management and Preservation Fund
Fund Balance Summary
(in thousands)

Fund Description

This fund is used to account for the receipts and disbursements relating to the County's records management and preservation program other than that of the County Clerk.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance		\$8	\$8
Revenue:			
Records management and preservation fee	\$3	67	64
Other	5		
Total revenue	<u>8</u>	<u>67</u>	59
Other financing sources:			
Transfers in	92		(92)
Total revenue and transfers	<u>100</u>	<u>67</u>	(33)
Expenditures:	<u>92</u>	<u>67</u>	(25)
Other financing uses:			
Transfers out			
Total expenditures and transfers	<u>92</u>	<u>67</u>	(\$25)
Ending fund balance	<u>\$8</u>	<u>\$8</u>	

COUNTY OF EL PASO, TEXAS

Department: Records Management and Preservation **Fund No.** 10 **Index No.** 560052

Department Description and Responsibilities

This index is utilized to account for disbursement of funds related to collection of user fees as provided by law which are restricted to expenditures on records management and preservation related projects under the control of the commissioners court.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel			\$85,475	
Operations			6,375	\$66,609
Capital				
Totals			\$91,850	\$66,609

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

County of El Paso, Texas
Special Revenue-Courthouse Security Fund
Fund Balance Summary
(in thousands)

Fund Description

This fund is utilized to account for fees provided by law charged on the filing of certain documents within the County which is restricted to expenditures of providing security of county facilities, primarily the County Courthouse.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance		\$6	\$6
Revenue:			
Courthouse security fees	\$6	99	93
Total revenue	<u>6</u>	<u>99</u>	93
Other financing sources:			
Transfers in			
Total revenue and transfers	<u>6</u>	<u>99</u>	93
Expenditures:			
Other financing uses:			
Transfers out		99	99
Total expenditures and transfers		<u>99</u>	\$99
Ending fund balance	<u>\$6</u>	<u>\$6</u>	

COUNTY OF EL PASO, TEXAS

Department: Courthouse Security Fund Fund No. 10 Index No. 523530

Department Description and Responsibilities

The courthouse security index is utilized to account for fees provided by the legislature and adopted by the Commissioners Court for the sole purpose of providing adequate security of various criminal justice facilities within the County through security equipment and personnel.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel				
Operations				\$98,514
Capital				
Totals				\$98,514

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

County of El Paso, Texas
Special Revenue-County Attorney Commissions Fund
Fund Balance Summary
(in thousands)

Fund Description

This fund accounts for commissions produced by the County Attorney's office with regards to settlements of cases handled by the County Attorney and allowed by law. Expenditures from this fund is controlled by the commissioners court.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance		\$7	\$7
Revenue:			
Commissions	\$7		(7)
Total revenue	<u>7</u>		<u>(7)</u>
Other financing sources:			
Transfers in			
Total revenue and transfers	<u>7</u>		<u>(7)</u>
Expenditures:		<u>5</u>	5
Other financing uses:			
Transfers out			
Total expenditures and transfers		<u>5</u>	5
Ending fund balance	<u>\$7</u>	<u>\$2</u>	(\$5)

COUNTY OF EL PASO, TEXAS

Department: County Attorney Commissions **Fund No.** 10 **Index No.** 523068

Department Description and Responsibilities

This index is used to account for fees identified as being generated as provided by law by the County Attorney's office from settlement of pending litigation handled by that office.

Financial Trends

<u>Category</u>	<u>1991 Actual</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Budget</u>
Personnel				
Operations				\$5,000
Capital				
Totals				<u>\$5,000</u>

Work Program Trends

<u>Department Activity</u>	<u>1992 Actual</u>	<u>1993 Actual</u>	<u>1994 Projected</u>
Not applicable			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1992</u>	<u>1993</u>	<u>1994</u>
Full-time employees	Not Applicable		
Part-time employees	Not Applicable		
Totals			

Authorized Position Detail

County of El Paso, Texas
Special Revenue-Continuing Legal Education Fund
Fund Balance Summary
(in thousands)

Fund Description

This fund is used to account for fees collected and payments for services in regards to continuing legal education requirements of attorneys.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance		\$1	\$1
Revenue:			
Taxes:			
Continuing legal education fee	\$1	15	14
Sales			
Other			
Total revenue	<u>1</u>	<u>15</u>	14
Other financing sources:			
Transfers in			
Total revenue and transfers	<u>1</u>	<u>15</u>	14
Expenditures:		<u>15</u>	15
Other financing uses:			
Transfers out			
Total expenditures and transfers		<u>15</u>	\$15
Ending fund balance	<u>\$1</u>	<u>\$1</u>	

County of El Paso, Texas
Special Revenue-County Law Library
Fund Balance Summary
(in thousands)

Fund Description

This fund is utilized to account for receipts of law library fees and the disbursement relating to the maintenance and operations of the County Law Library.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance			
Revenue:			
Law library filing fees		\$203	\$203
Other		15	15
Total revenue		<u>218</u>	<u>218</u>
Other financing sources:			
Transfers in			
Total revenue and transfers		<u>218</u>	<u>218</u>
Expenditures:			
Transfers out			
Total expenditures and transfers		<u>528</u>	<u>528</u>
Budgeted carryover fund balance		376	
Ending fund balance		<u>\$66</u>	<u>\$66</u>



DEBT SERVICE FUNDS

County of El Paso, Texas
Debt Service Fund
Fund Balance Summary
(in thousands)

Fund Description

Debt service funds are used to account for the accumulation of resources for payment of general long-term debt principal and interest.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$1,527	\$2,574	\$1,047
Revenue:			
Taxes:			
Property	8,405	12,216	3,811
Hotel occupancy	92		(92)
Other	234	588	354
Total revenue	<u>8,731</u>	<u>12,804</u>	<u>4,073</u>
Transfers in and other sources	16,934	494	(16,440)
Total revenue and transfers	<u>25,665</u>	<u>13,298</u>	<u>(12,367)</u>
Expenditures:			
Principal	4,000	5,860	1,860
Interest	4,942	8,489	3,547
Other	202		(202)
Total expenditures	<u>9,144</u>	<u>14,349</u>	<u>5,205</u>
Transfers in and other uses	15,474		(15,474)
Total expenditures and transfers	<u>24,618</u>	<u>14,349</u>	<u>(10,269)</u>
Ending fund balance	<u>\$2,574</u>	<u>\$1,523</u>	<u>(\$1,051)</u>

County of El Paso, Texas
Schedule of Outstanding Bonded Indebtedness
As of October 1, 1993

Limited Tax Bonds

General Obligation Bonds:

General Obligation Refunding Series 1985	\$6,603,371
General Obligation Series 1986A	2,240,000
General Obligation Series 1986B	290,000
General Obligation Series 1988	8,350,000
General Obligation Refunding Series 1992	3,120,000
General Obligation Refunding Series 1992B	29,510,000
General Obligation Series 1993A	35,000,000
General Obligation Refunding Series 1993B	15,555,000
	<u>\$100,668,371</u>

Certificates of Obligation:

Certificate of Obligation Series 1990	6,035,000
Certificate of Obligation Series 1992A	5,120,000
	<u>11,155,000</u>

Total Limited Tax Bonds		\$111,823,371
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Limited Tax Maintenance Bonds

Public Property Finance Contractual Obligations:

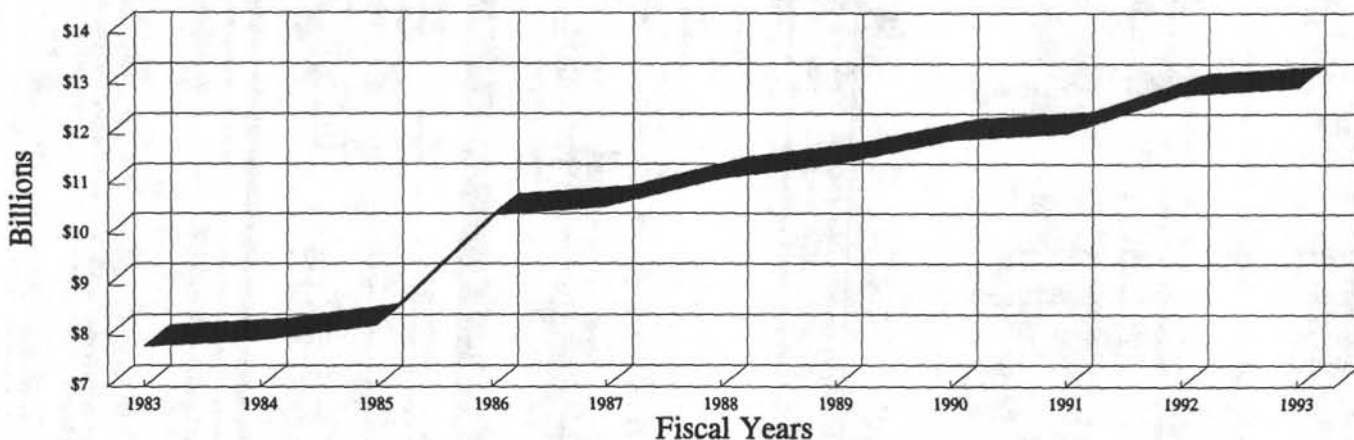
P.P.F. Contractual Obligation 1990	140,000
P.P.F. Contractual Obligation 1990A	3,350,000
P.P.F. Contractual Obligation 1991	135,000
	<u>\$3,625,000</u>

Total Limited Tax Maintenance Bonds		3,625,000
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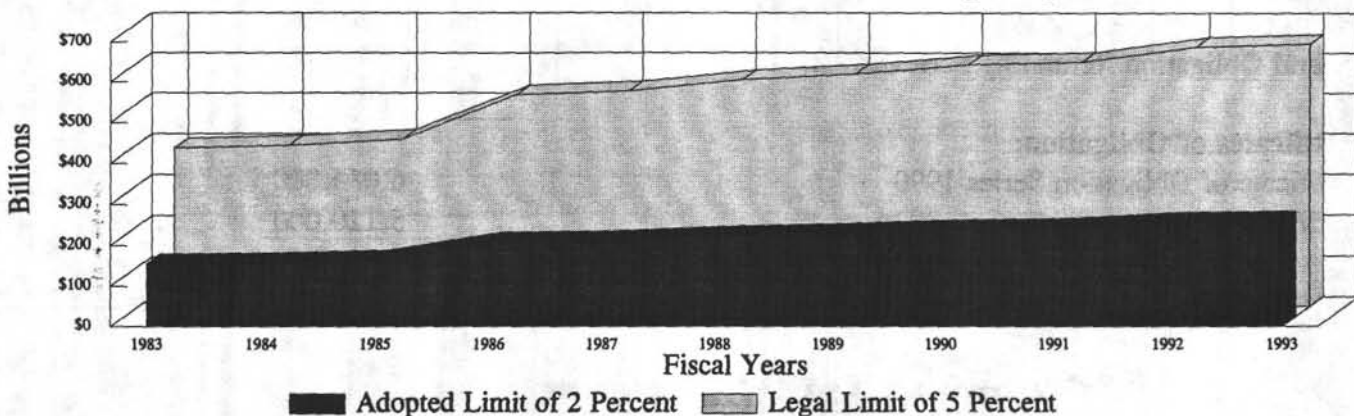
Total Limited Tax and Limited Tax Maintenance Bonds		\$115,448,371
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County of El Paso, Texas

Total Assessed Property Values

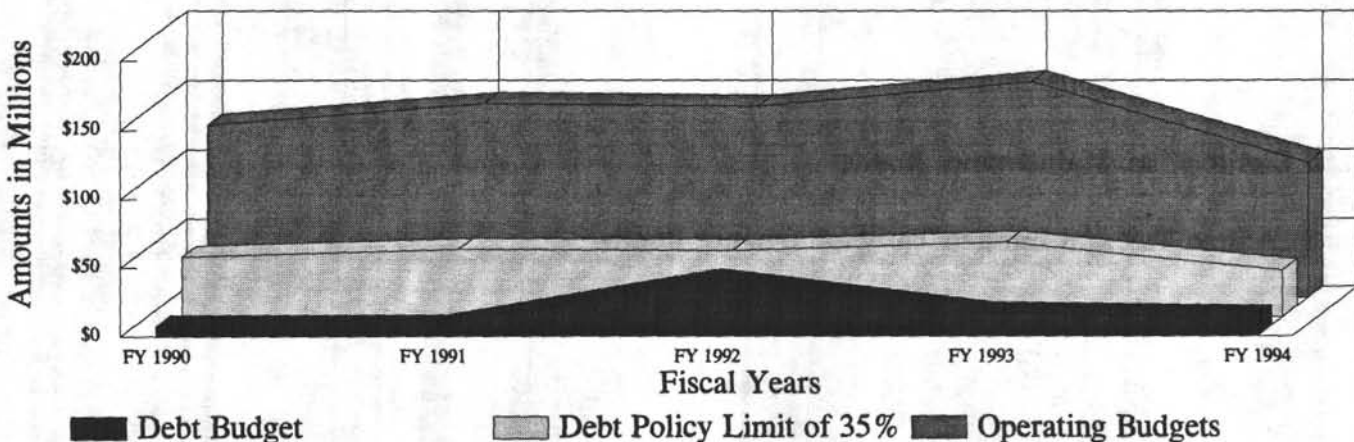


Debt Limits Based on Assessed Property Values



The County's total debt may not exceed 5 percent of its net assessed property values.

Comparison of Budgeted to Policy Debt Limits

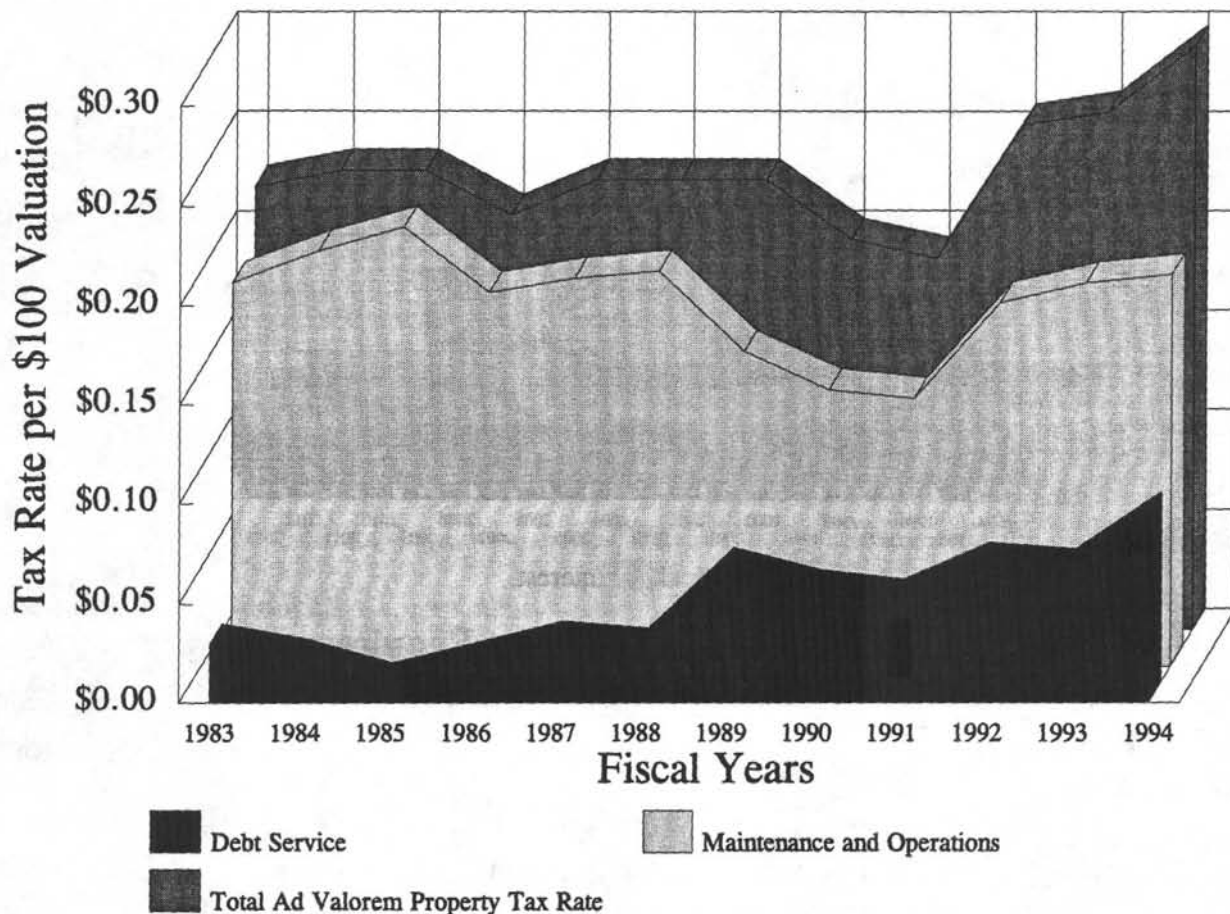


During fiscal years 1992 and 1993 various debt was refunded in whole or in part which caused the increase to debt payments in those years. The County has set a limit that it may budget for repayment of debt at a maximum of 35 percent of the annual operating budget.

Debt Limits	FY 1990	FY 1991	FY 1992	FY 1993	FY 1994
Operating Budgets	\$125,917	\$141,444	\$139,222	\$156,897	\$98,468
Debt Policy Limit of 35% of the Budget	\$44,071	\$49,505	\$48,728	\$54,914	\$34,464
Debt Service Budgeted	\$7,308	\$7,701	\$41,269	\$16,837	\$14,349
Debt Service as a Percentage of the Budget	5.80%	5.44%	29.64%	10.73%	14.57%

County of El Paso, Texas

Historical Ad Valorem Tax Rates



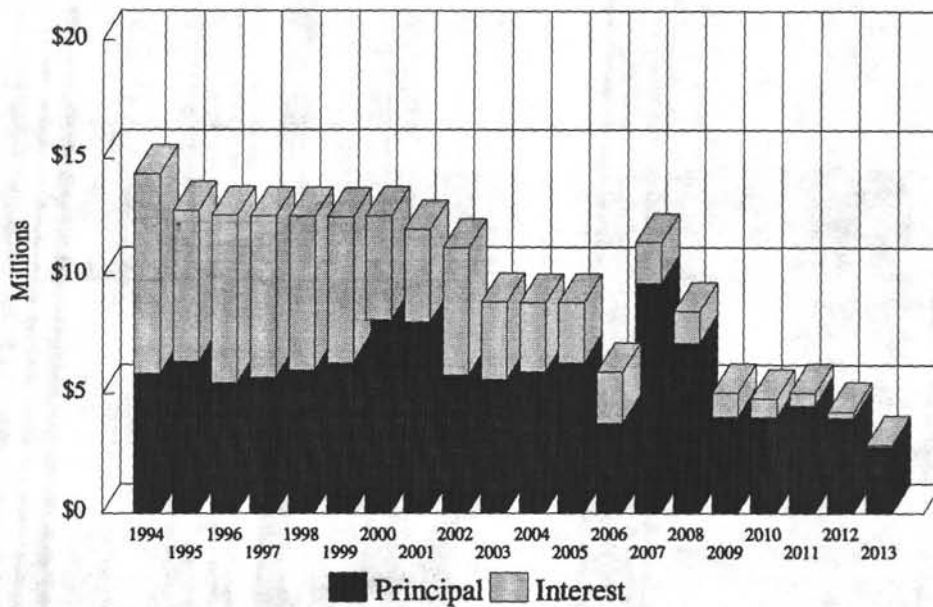
Schedule of Total Assessed Property Values and Property Tax Rates

(Amounts expressed in thousands)

Fiscal Year	Total Assessed Property Values	Tax Rates per \$100/Valuation			Debt Limits Based on Net Property Values	
		Maintenance and Operations	Debt Service	Total Rate	Legal 5%	Adopted 2%
1983	\$7,798,655	\$0.193150	\$0.029850	\$0.223000	\$389,933	\$155,973
1984	7,921,898	0.208930	0.022050	0.230980	396,095	158,438
1985	8,219,759	0.221020	0.009960	0.230980	410,988	164,395
1986	10,389,473	0.187990	0.020440	0.208430	519,474	207,789
1987	10,563,025	0.195120	0.030980	0.226100	528,151	211,261
1988	11,136,655	0.198560	0.027540	0.226100	556,833	222,733
1989	11,433,437	0.158220	0.067880	0.226100	571,672	228,669
1990	11,909,219	0.138900	0.057200	0.196100	595,461	238,184
1991	12,047,176	0.134400	0.052290	0.186690	602,359	240,944
1992	12,805,513	0.182890	0.070670	0.253560	640,276	256,110
1993	\$12,948,937	0.193027	0.067355	0.260382	\$647,447	\$258,979
1994	Not available	\$0.197275	\$0.096021	\$0.293296		

County of El Paso, Texas

Debt Service Payment Requirements



Debt Service Principal and Interest Requirements For Fiscal Years 1994 - 2013

Fiscal Year	Principal	Interest	Total
1994	\$5,860,000	\$8,488,838	\$14,348,838
1995	6,360,000	6,432,043	12,792,043
1996	5,462,672	7,121,328	12,584,000
1997	5,698,074	6,857,624	12,555,698
1998	5,998,902	6,539,979	12,538,881
1999	6,300,440	6,212,688	12,513,128
2000	8,135,000	4,428,211	12,563,211
2001	8,020,000	3,967,760	11,987,760
2002	5,773,284	5,423,658	11,196,942
2003	5,615,000	3,269,480	8,884,480
2004	5,930,000	2,928,943	8,858,943
2005	6,305,000	2,562,805	8,867,805
2006	3,760,000	2,171,878	5,931,878
2007	9,680,000	1,768,503	11,448,503
2008	7,150,000	1,350,655	8,500,655
2009	4,040,000	1,018,588	5,058,588
2010	4,030,000	782,369	4,812,369
2011	4,535,000	528,094	5,063,094
2012	4,005,000	276,994	4,281,994
2013	2,790,000	80,213	2,870,213
	<u>\$115,448,372</u>	<u>\$72,210,651</u>	<u>\$187,659,023</u>

County of El Paso, Texas
Description of Indebtedness

General Obligation Refunding, Series 1985

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of the jail.

General Obligation, Series 1986A

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of a juvenile justice center.

General Obligation Refunding, Series 1986B

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of an equestrian complex.

General Obligation, Series 1988

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of a new courthouse.

Contractual Obligation, Series 1990

This fund is used for payment of principal and interest on bonds issued to pay expenditures incurred for the purchase of computer equipment.

Contractual Obligation, Series 1990A

This fund is used for payment of principal and interest for the new furniture purchased for the new courthouse.

General Obligation Certificate of Obligation, Series 1990

This fund is used for payment of principal and interest on bonds issued to pay for the construction of a morgue, an Ascarate Park substation, the renovation of the old juvenile justice center and construction of the new courthouse.

Contractual Obligation, Series 1991

This fund is used for payment of principal and interest for the purchase of equipment for Data Processing.

County of El Paso, Texas
Description of Indebtedness
September 30, 1993

Certificate of Obligation, Series 1991

This fund is used for the payment of principal and interest for the development of tourism for El Paso County and for the El Paso Convention Center.

General Obligation Refunding, Series 1992

This fund is used for the payment of principal and interest on bonds issued to pay a settlement on the Sports Facility and Refunding Variable Rate Demand General Obligation Certificate of Obligation, Series 1988.

Certificate of Obligations, Series 1992A

This fund is used for the payment of principal and interest on bonds issued to pay expenditures incurred for the improvement of the jail and construction of Ascarate Park Swimming Pool.

General Obligation Refunding, Series 1992B

This fund is used for the payment of principal and interest on bonds issued to advance refund portions of the General Obligation Refunding Bonds, Series 1985, 1986B, 1986 and General Obligation Bonds, Series 1986A.

General Obligation Refunding Bonds, Series 1993A

This fund is used for the payment of principal and interest on bonds issued to construct a Jail Annex Facility to house prisoners to alleviate overcrowding of the main County Sheriff Detention Facility in Downtown El Paso.

General Obligation Refunding Bonds, Series 1993B

This fund is used for the payment of principal and interest on bonds issued to advance refund portions of the General Obligation Bonds, Series 1986A, 1986B, 1988, and Certificates of Obligation, Series 1990. The Parking Facilities Revenue Certificates of Obligation, Series 1989 were fully refunded.



CAPITAL PROJECTS FUNDS

County of El Paso, Texas
Capital Projects Fund
Fund Balance Summary
(in thousands)

Fund Description

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital projects (other than those financed with trust and proprietary funds.).

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$8,590	\$37,367	\$28,777
Revenue:			
Interest	1,249		(1,249)
Total revenue	1,249		(1,249)
Transfers in and other sources	36,190	56	(36,134)
Total revenue and transfers	37,439	56	(37,383)
Expenditures:			
Capital outlays	8,265	56	(8,209)
Total expenditures	8,265	56	(8,209)
Transfers out and other uses	397		(397)
Total expenditures and transfers	8,662	56	(\$8,606)
Less carryover appropriations		35,916	
Ending fund balance	<u>\$37,367</u>	<u>\$1,451</u>	<u>(\$35,916)</u>

COUNTY OF EL PASO, TEXAS

Department: Capital Projects **Fund No.** 80 **Index No.** Various

Department Description and Responsibilities

The Capital Projects fund is used to account for expenditures related to acquisition of new fixed assets through construction and renovation or betterment of existing fixed assets. Capital Projects are generally budgeted on a project basis in the year that the project begins with subsequent budget revisions or additions only upon approved expansion of the project as approved by the Commissioners Court.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations				
Capital	\$22,112,583	\$6,136,592	\$8,265,406	\$56,095
Totals	\$22,112,583	\$6,136,592	\$8,265,406	\$56,095

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

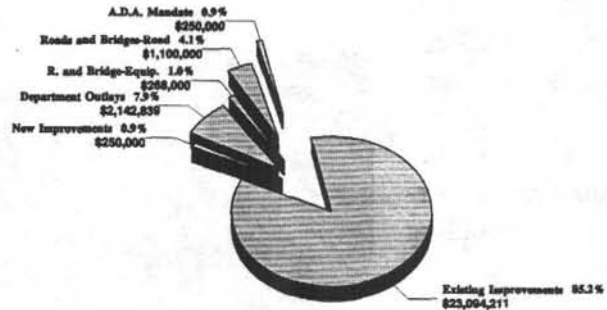
Capital Project Planning

The County of El Paso adopted its fiscal year 1993-94 operating budget and did not include any departmental capital outlay appropriations but instead combined all capital outlay requests county wide for consideration subsequent to the budget's approval. On December 8, 1993 the Commissioners Court issued Certificates of Obligation in the amount of \$3,210,000 for the purpose of capital equipment and improvements for various county departments to be repaid from ad valorem property taxes. In prior years, all departmental capital outlay requests were budgeted and paid for with cash appropriations, in each respective departmental budget. The County is currently working on establishing a capital projects plan which will be updated on a yearly basis enabling it to more adequately maintain its major equipment and vehicle fleet. Capital projects are

budgeted on a project basis in the year funding or bond proceeds are received. On October 1, 1993 approximately \$35,916,024 of appropriations carried forward with regards to capital projects in progress. Capital expenditures projected for fiscal year 1993-94 are categorized as shown above. During 1992, Standard and Poor's Corporation issued a rating of AA- and Moody's Investors Service issued a rating of A on all the County's bonded indebtedness.

County of El Paso, Texas

Proposed 1994 Capital Outlays



Permanent Improvements

Major capital improvements are usually funded through bonded indebtedness against ad valorem property taxes generated by the County's annual assessment of a property tax rate set by the Commissioners Court. Typically, capital outlays in the past have been funded through individual funds with the exception of major facility construction or renovation projects. Currently there are seven capital projects in progress of which five are expected to be completed this fiscal year. One of the main projects is the Jail Improvements project which relates to upgrading the existing County Detention Facility in downtown El Paso in order to bring it into compliance with State jail standards. Another major project involves construction of a \$35,000,000 Jail Annex on the County's east side of town which will supplement the current jail that has been operating in excess of capacity for numerous years. Upon completion of the new jail annex facility, it is anticipated that the County will be required to budget for staff and operations, significantly increasing the general fund operating budget. At the time of this report an estimate of total

costs was not available. Other projects to be finalized this fiscal year include the Ascarate Park Swimming Pool which is an olympic size 50 meter outdoor pool.

The thirteen floor County Courthouse pictured below was constructed over a period of years in phases beginning in 1988 with the demolition of the old courthouse and was substantially complete in late 1991. The front area and atrium was completed in mid 1993. Additionally, a parking facility with a capacity for approximately 763 vehicles was constructed in 1989 directly

behind the county courthouse with a skywalk connecting the two structures at the third floor level. This facility is utilized by monthly and daily parkers but was constructed for the main purpose of providing free parking to the public when summoned for jury duty by the judicial system. This facility replaced a previous courthouse which



had been built in the early 1900's and had major renovations made to it around the mid 1950's. This Courthouse and its renovations turned the old building into somewhat of a maze and outlived its usefulness to a point that the facility was declared a fire hazard in the mid 1980's.

Major Capital Outlays

Some of the major outlays are being incurred by the Road and Bridge Department in the form of new paving and resurfacing of existing roads and heavy equipment. Much of the heavy duty road work equipment of this department is in need of replacement and will be phased in during the next three years. Current year paving is estimated at \$1,100,000 and new equipment purchases approximating \$268,000. Due to new environmental regulations regarding land fills, the county is gearing up to establish a transfer station in the outlying areas of the County whereby waste material will be transported to designated areas at an initial cost of \$262,500. The District Attorney in coordination with the Data Processing department will be implementing an enhancement of the Criminal Justice Information System (CJIS) currently in use. This enhancement will allow communication with the El Paso Police Department via computer and the CJIS program which will result in processing criminal cases more expeditiously. This program is estimated to cost \$610,000 over a one year period. The Sheriff's Department will

be adding new vehicles to its fleet to replace vehicles which are currently utilized on twenty-four hour shifts and have outlived their usefulness for an approximate cost of \$834,568. In order to provide better access to the public and to upgrade existing county facilities with handicap accessibility, the County will be phasing in improvements over the next two years to comply with the Americans with Disabilities Act for a cost of approximately \$500,000.

County of El Paso, Texas
Schedule of Proposed and Pending Capital Planning Projects

Project Description	Project Description	Estimated Cost	Length of Project in Years	Fiscal Year		
				1994	1995	1996
Roads and Bridges						
New Roads-County-\$240,000 County Match	Road Paving Materials	\$540,000	1	\$540,000		
New Roads-San Elizario/Fabens	Road Paving Materials	360,000	1	360,000		
Road Resurfacing	Road Paving Materials	200,000	1	200,000		
Note \$925,718 is budgeted for road resurfacing which includes prior year carry over of \$530,718.						
Equipment	Two 12 Cu. Yd. Tandem Dump Trucks	84,000	2	84,000		
	Two 2,000 Gal. Water Trucks	70,000	2	70,000		
	Two 8 Cu. Yd. Dump Trucks	56,000	2	56,000		
	Flatbed Patching Truck	28,000	1	28,000		
	2 1/2 Cu. Yd. Front End Loader	52,000	2		\$26,000	\$26,000
	200 H.P. Crawler Dozer	85,000	1		85,000	
	85 H.P. Backhoe	38,000	1		38,000	
	40,000 G.V.W. Lowboy Trailer	28,000	1		28,000	
	Two 185 H.P. Truck Tractor Trucks	120,000	2		60,000	60,000
	Two 25 Cu. Yd. Bally Dump Trailers	56,000	2		28,000	28,000
	12 Ton Pneumatic Roller	30,000	1	30,000		
	Two 1/2 Ton Pick-Up Trucks	25,000	2		12,500	12,500
	Used Sedan	10,000	1		10,000	
Total Road and Bridge Projects		\$1,782,000		\$1,368,000	\$287,500	\$126,500
Departmental Projects						
County Commissioner Precinct No. 1	Furniture and Fixtures	\$4,580	1	\$900		
County Commissioner Precinct No. 2	Computer Equipment	1,618	1	1,618		
County Commissioner Precinct No. 3	Computer Equipment	1,618	1	1,618		
Bail Bond Administration	Computer Equipment	4,500	1	4,500		
General And Administrative-Solid Waste Collection Requirements	185 H.P. Truck Tractor	60,000	1	60,000		
	Five 40 Cu. Yd. Open Top Trash Container	32,500	1	32,500		
	200 H.P. Truck With Hoist	75,000	1	75,000		
	Two 100 Cu. Yd. Open Top Trash Trailers	95,000	1	95,000		
County Clerk	Various Equipment	14,272	1	14,272		
Facilities Management	Various Equipment	23,000	1	23,000		
County Communications Center	Vehicle and Equipment	25,000	1	25,000		
Elections	Fence for Warehouse, File Cabinets	3,000	1	3,000		
Risk Management	Video Equipment	2,500	1	2,500		
County Purchasing	Equipment	10,000	1	10,000		
County Tax Office	Vehicle	18,000	1	18,000		
	Laminating Machine	1,800	1	1,800		
Consolidated Data Processing	Computer Hardware	127,300	2	127,300		
	Electronic Filing System	120,000	2		\$60,000	\$60,000
District Clerk	Various Equipment	14,250	1	14,250		
County Court At Law No. 2	Various Equipment	3,000	1	3,000		
Records Management	Shelving	200,000	1	200,000		
Justice Of The Peace No. 3	Various Equipment	3,500	1	3,500		
Justice Of The Peace No. 6	Computer Equipment	3,500	1	3,500		
Criminal Justice Information System	Computer Equipment	10,900	1	10,900		
Probate Court	Computer Equipment	3,500	1	3,500		
Public Defender	Equipment	18,696	1	18,696		
	Renovations	30,000	1	30,000		
	Computer Equipment and Software	10,400	1	10,400		
County Attorney	Computers, Printers, Software	11,000	1	11,000		
District Attorney	Furniture and Fixtures	7,500	1	7,500		
District Attorney-CJIS Upgrade	Justice Information Management System	610,000	2	610,000		
County Sheriff-Detention Facility	Vehicles	334,300	3	100,000	111,433	122,867
	Furniture And Fixtures	20,000	1		20,000	
County Sheriff-Law Enforcement	Vehicles	500,000	3	300,000	100,000	100,000
	Equipment	211,700	2	100,000	111,700	
	Courthouse Security Equipment	29,750	1	29,750		
Constable Precinct No. 1	Equipment	500	1	500		
Constable Precinct No. 2	Communications Radio for Vehicle	1,000	1	1,000		
Constable Precinct No. 6	Equipment	2,000	1	2,000		
Constable Precinct No. 7	Equipment	500	1	500		

County of El Paso, Texas
Schedule of Proposed and Pending Capital Planning Projects

Project Description	Project Description	Estimated Cost	Length of Project in Years	Fiscal Year		
				1994	1995	1996
Departmental Projects-Continued:						
Juvenile Probation	Equipment, 2 Vehicles	41,335	1	41,335		
	Computer Software	3,500	1	3,500		
	Carpet Replacement-throughout Facility	28,500	1		28,500	
General Assistance	Equipment	7,000	1	7,000		
	Furniture and Fixtures	1,000	1	1,000		
Medical Examiner	Vehicles	26,000	1	26,000		
	Computer Hardware/Software	3,500	1	3,500		
Agricultural Co-Op Extension	Various Equipment	2,000	1	2,000		
Ascarate Park	Equipment-Small Tools	2,000	1	2,000		
Ascarate Golf Course	Golf Carts	45,000	1	45,000		
	Equipment-Toro Geensmaster	14,500	1	14,500		
	Equipment-Toro Ground Master, 72"	10,000	1	10,000		
	Equipment-Toro Aerator	10,000	1	10,000		
	Equipment-Fuel Storage Tank	10,000	1	10,000		
	Recarpeting For Restaurant and Pro Shop	10,000	1	10,000		
Swimming Pools	Equipment-Pumps for Pools	1,000	1	1,000		
Coliseum Tourist Promotion	Equipment	50,000	1		50,000	
Total Departmental Projects		\$2,911,019	\$65	\$2,142,839	\$481,633	\$282,867

Permanent Improvements

New Improvements:

Ascarate Park	Park Improvements	\$100,000	1	\$100,000		
Rural Parks	Gallegos Park Improvements	100,000	1	100,000		
Rural Parks	San Felipe Park Improvements	50,000	1	50,000		
Coliseum	Fence around Coliseum	125,000	2		\$62,500	\$62,500

Existing Improvements

Capital Projects Ascarate Park Swimming Pool	Construction	356,095	1	356,095		
County Courthouse Construction		168,957	1	168,957		
Couthouse Furnishings	Equipment	102,000	1	102,000		
Jail Improvements Construction	Jail Standards Mandate	1,845,933	2	1,107,560	738,373	
County Morgue Construction		36,676	1	36,676		
Jail Annex Facility	New Jail Detention Facility	35,538,206	2	21,322,924	14,215,282	
Total Permanent Improvements		\$38,422,867		\$23,344,211	\$15,016,156	

Americans with Disabilities Act-Mandated Improvements

Areas Requiring Improvement **Handicap Accessibility Requirements**
 Estimated at \$500,000
 Compliance required within 3 years

Agricultural Extension Services

	Entry Door	\$25	1	\$25		
	Access To Goods/Services	500	1	500		
	Restroom/Men'S	460	1	460		
	Restroom/Women'S	565	1	565		
	Interior Features-Signs	50	1	50		
County Coliseum	Restroom/Men'S	1,140	1	1,140		
	Restroom/Women'S	1,340	1	1,340		
	Interior Features-Misc.	3,020	1	3,020		
County Tax Office-(Northeast)	Access To Goods/Services	1,125	1	1,125		
	Restroom/Men'S	695	1	695		
	Interior Features	300	1	300		
Juvenile Justice Center-Crossroads	Entry Door	125	1	125		
	Restroom/Men'S	25	1	25		

County of El Paso, Texas
Schedule of Proposed and Pending Capital Planning Projects

Project Description	Project Description	Estimated Cost	Length of Project in Years	Fiscal Year		
				1994	1995	1996
Elections Warehouse	Restroom/Women'S	25	1	25		
	Interior Features	250	1	250		
	Entry Door	225	1	225		
	Access To Goods/Services	125	1	125		
	Restroom/Men'S	745	1	745		
Equestrian Center	Restroom/Women'S	745	1	745		
	Parking	340	1	340		
	Entry Door	1,000	1	1,000		
	Interior Features	200	1	200		

Americans with Disabilities Act-Mandated Improvements-Continued:

General Assistance	Entry Door	200	1	200		
	Access To Goods/Services	700	1	700		
	Restrooms/Men'S	1,465	1	1,465		
	Interior Features	200	1	200		
	Parking	145	1	145		
Justice of the Peace No. 1	Access To Goods/Services	150	1	150		
Justice of the Peace No. 2	Access To Goods/Services	125	1	125		
	Interior Features	100	1	100		
	Parking	145	1	145		
Justice of the Peace No. 4	Access To Goods/Services	250	1	250		
	Restroom/Men'S	460	1	460		
	Restroom/Women'S	460	1	460		
Justice of the Peace No. 5	Interior Features	320	1	320		
	Access To Entrance	400	1	400		
	Entry Door	125	1	125		
	Access To Goods/Services	125	1	125		
	Restroom/Men'S	1,520	1	1,520		
Justice of the Peace No. 6	Restroom/Women'S	1,710	1	1,710		
	Interior Features	190	1	190		
	Parking	195	1	195		
	Access To Entrance	800	1	800		
	Entry Door	225	1	225		
	Access To Goods/Services	250	1	250		
	Restroom/Men'S	1,520	1	1,520		
Justice of the Peace No. 7	Interior Features-Signs, Carpet	2,900	1	2,900		
	Parking	345	1	345		
	Access To Entrance	3,400	1	3,400		
	Access To Goods/Services	250	1	250		
	Restroom/Men'S	3,060	1	3,060		
Juvenile Justice Center	Interior Features	400	1	400		
	Parking	45	1	45		
	Entry Door	125	1	125		
	Access To Goods/Services	250	1	250		
	Restroom/Men'S	50	1	50		
County Library	Restroom/Women'S	50	1	50		
	Interior Features	650	1	650		
	Access To Entrance	350	1	350		
	Restroom/Men'S	3,760	1	3,760		
	Restroom/Women'S	3,065	1	3,065		
Clint Nutrition Center	Interior Features	50	1	50		
	Parking	500	1	500		
	Access To Entrance	125	1	125		
	Entry Door	225	1	225		
	Access To Goods/Services	125	1	125		
	Restroom/Men'S	1,055	1	1,055		
	Restroom/Women'S	815	1	815		
Interior Features	50	1	50			
Parking	340	1	340			

County of El Paso, Texas
Schedule of Proposed and Pending Capital Planning Projects

Project Description	Project Description	Estimated Cost	Length of Project in Years	Fiscal Year		
				1994	1995	1996
<u>Americans with Disabilities Act-Mandated Improvements-Continued:</u>						
Fabens Nutrition	Access To Entrance	850	1	850		
	Restroom/Men'S	2,525	1	2,525		
	Restroom/Women'S	1,895	1	1,895		
Nutrition Center-Gallegos Park	Interior Features	220	1	220		
	Entry Door	375	1	375		
	Access To Goods/Services	250	1	250		
Purchasing Warehouse	Restroom/Men'S	640	1	640		
	Restroom/Women'S	640	1	640		
	Entry Door	225	1	225		
Road and Bridge Warehouse-Canutillo	Access To Goods/Services	125	1	125		
	Restroom/Men'S	745	1	745		
	Restroom/Women'S	445	1	445		
Road and Bridge Warehouse-Fabens	Parking	340	1	340		
	Entry Door	125	1	125		
	Restroom/Men'S	1,200	1	1,200		
Road and Bridge Warehouse-Montana	Parking	340	1	340		
	Access To Entrance	400	1	400		
	Entry Door	1,125	1	1,125		
Road and Bridge Warehouse-Montana	Access To Goods/Services	525	1	525		
	Restroom/Men'S	1,745	1	1,745		
	Interior Features	80	1	80		
Road and Bridge Warehouse-Montana	Parking	400	1	400		
	Entry Door	125	1	125		
	Access To Goods/Services	125	1	125		
Sheriff's Academy	Restroom/Men'S	1,515	1	1,515		
	Interior Features	70	1	70		
	Parking	300	1	300		
Sheriff's Academy	Access To Entrance	2,000	1	2,000		
	Entry Door	175	1	175		
	Access To Goods/Services	1,000	1	1,000		
Sheriff's Maintenance Warehouse	Restroom/Men'S	1,920	1	1,920		
	Restroom/Women'S	1,545	1	1,545		
	Interior Features	645	1	645		
Sheriff's Substation-Eastside	Access To Goods/Services	1,125	1	1,125		
	Restroom/Men'S	970	1	970		
	Interior Features	20	1	20		
Sheriff's Substation-Fabens	Access To Entrance	400	1	400		
	Entry Door	125	1	125		
	Access To Goods/Services	525	1	525		
Sheriff's Substation-Fabens	Restroom/Men'S	1,940	1	1,940		
	Interior Features	100	1	100		
	Parking	145	1	145		
Sheriff's Substation-Lower Valley	Entry Door	1,000	1	1,000		
	Access To Goods/Services	425	1	425		
	Restroom/Men'S	2,105	1	2,105		
Sheriff's Substation-Lower Valley	Interior Features	50	1	50		
	Parking	200	1	200		
	Entry Door	625	1	625		
Sheriff's Substation-San Elizario	Access To Goods/Services	450	1	450		
	Restroom/Men'S	1,040	1	1,040		
	Interior Features	290	1	290		
Sheriff's Substation-San Elizario	Parking	340	1	340		
	Entry Door	125	1	125		
	Restroom/Men'S	1,055	1	1,055		
Sheriff's Substation-San Elizario	Interior Features	1,000	1	1,000		
	Parking	165	1	165		

County of El Paso, Texas
Schedule of Proposed and Pending Capital Planning Projects

Project Description	Project Description	Estimated Cost	Length of Project in Years	Fiscal Year		
				1994	1995	1996
Americans with Disabilities Act-Mandated Improvements-Continued:						
Sheriff's Substation-Vinton	Access To Entrance	100	1	100		
	Entry Door	125	1	125		
	Access To Goods/Services	600	1	600		
	Restroom/Men'S	855	1	855		
	Interior Features	100	1	100		
County Tax Office-Northeast	Parking	45	1	45		
	Access To Goods/Services	1,125	1	1,125		
	Restroom/Men'S	695	1	695		
Nutrition-Fabens	Interior Features	300	1	300		
	Access To Entrance	850	1	850		
Nutrition-Clint	Restroom/Men'S	2,525	1	2,525		
	Restroom/Women'S	1,895	1	1,895		
	Interior Features	220	1	220		
Miscellaneous items	Access To Entrance	125	1	125		
	Entry Door	225	1	225		
	Access To Goods/Services	125	1	125		
	Restroom/Men'S	930	1	930		
	Restroom/Women'S	815	1	815		
	Interior Features	50	1	50		
	Parking	340	1	340		
Miscellaneous items		402,310	1	152,310	\$250,000	
Total Americans with Disabilities Act Requirements		\$500,000		\$250,000	\$250,000	
Total Capital Planning Projects		\$43,615,886		\$27,105,050	\$16,035,289	\$409,367



OTHER FUNDS

County of El Paso, Texas
Enterprise Fund
Fund Balance Summary
(in thousands)

Fund Description

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the costs of providing services to the general public will be financed or recovered through user charges on a continuing basis.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$183		(\$183)
Revenue:			
Parking fees	137		(137)
Other	24		(24)
Total revenue	<u>161</u>		<u>(161)</u>
Transfers in and other sources	8,770		(8,770)
Total revenue and transfers	<u>8,931</u>		<u>(8,931)</u>
Expenditures:	<u>\$358</u>		<u>(358)</u>
Transfers out and other uses	8,756		(8,756)
Total expenditures and transfers	<u>\$9,114</u>		<u>(\$9,114)</u>
Ending fund balance			

COUNTY OF EL PASO, TEXAS

Department: Enterprise Fund **Fund No.** 30 **Index No.** Various

Department Description and Responsibilities

This index is used to account for the receipt and disbursement activities of the County Parking Facility operations. This facility was refunded in fiscal year 1993 and is now accounted for under the General Fund.

Financial Trends

Category	1991 Actual	1992 Actual	1993 Actual	1994 Budget
Personnel				
Operations	\$1,006,071	\$986,719	\$9,114,000	
Capital				
Totals	\$1,006,071	\$986,719	\$9,114,000	

Work Program Trends

Department Activity	1992 Actual	1993 Actual	1994 Projected
Not applicable			

Staffing Trends

Authorized Positions	Fiscal Year		
	1992	1993	1994
Full-time employees	Not Applicable		
Part-time employees	Not Applicable		
Totals			

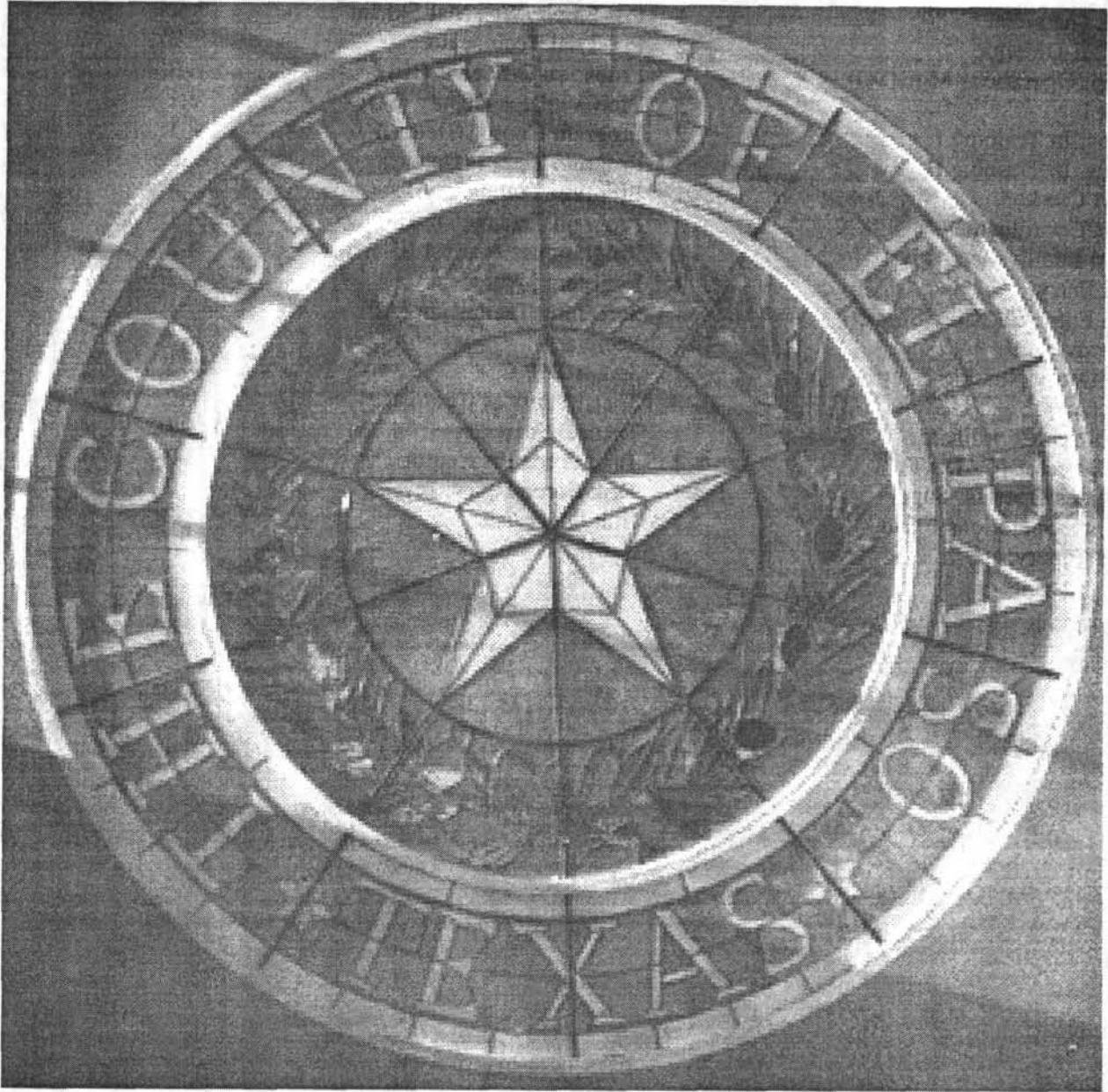
Authorized Position Detail

County of El Paso, Texas
Grant Funds
Fund Balance Summary
(in thousands)

Fund Description

Grant funds are used to account for specific grant revenue sources (other than general fund or special revenue funds) that are legally restricted to expenditures for specific purposes by Federal, State, or local contract requiring strict compliance with applicable laws and regulations. Grants for the most part are on a reimbursement basis whereby the general fund provides the resources which are reimbursed by the respective agencies.

	Fiscal Year		Difference
	1993 Actual	1994 Budget	
Beginning balance	\$902	\$1,370	\$468
Revenue:			
Federal and State	6,198	6,906	708
Intergovernmental	2,484	234	(2,250)
Other	170	268	98
Total revenue	<u>8,852</u>	<u>7,408</u>	<u>(1,444)</u>
Transfers in and other sources	1,788	1,783	(5)
Total revenue and transfers	<u>10,640</u>	<u>9,191</u>	<u>(1,449)</u>
Expenditures:	9,997	9,391	(606)
Transfers out and other uses	175		(175)
Total expenditures and transfers	<u>10,172</u>	<u>9,391</u>	<u>(781)</u>
Ending fund balance	<u>\$1,370</u>	<u>\$1,170</u>	<u>(\$200)</u>





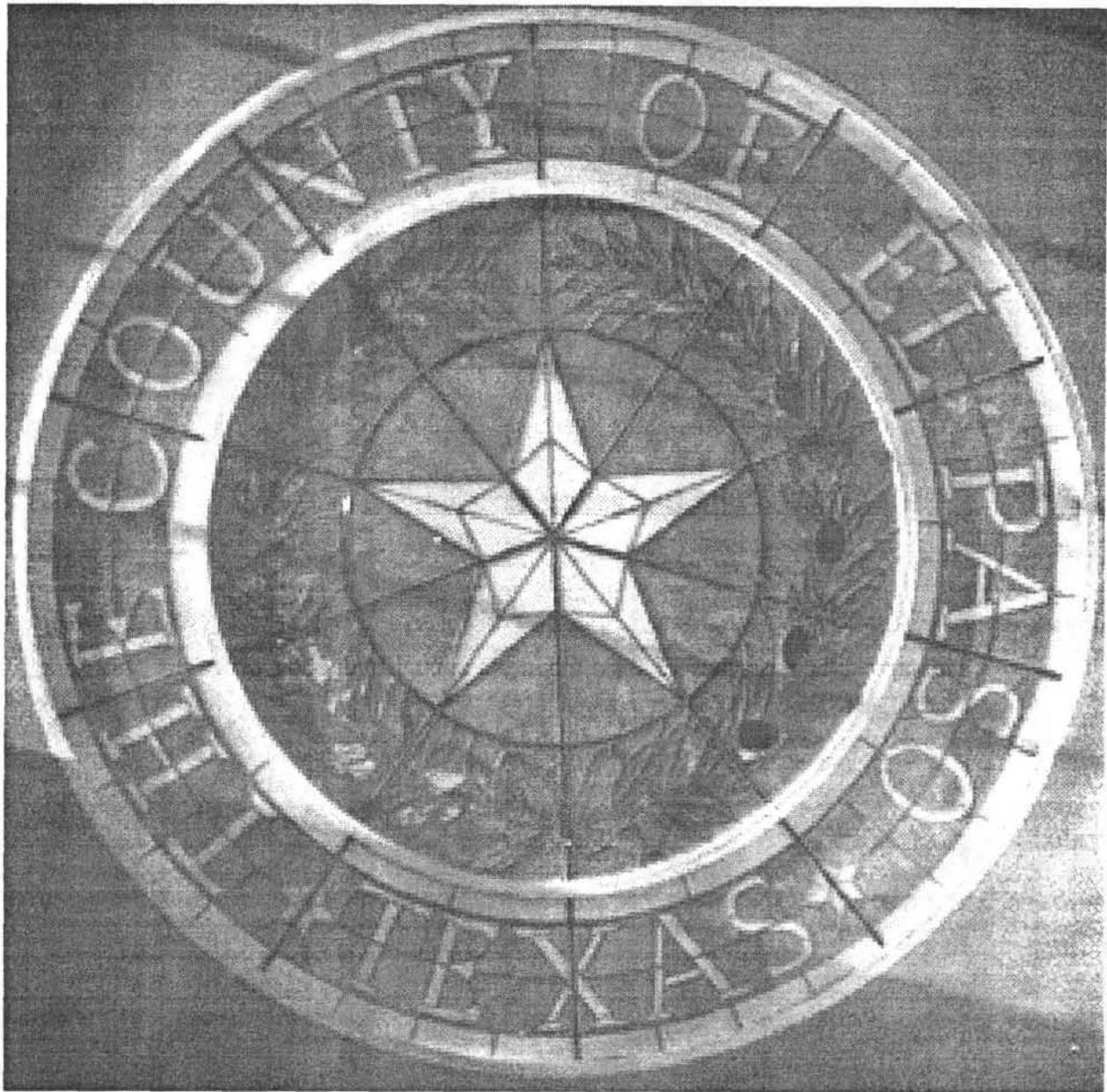
APPENDICES

County of El Paso, Texas

Appendix 1

The Budgeting Process

This appendix describes El Paso County's annual budgeting process.



The Budgeting Process

In El Paso County, the annual budgetary process begins each year in early February with the county auditor's office submitting a proposed calendar of events for the ensuing fiscal year's budget preparation cycle. This calendar is submitted to each member of commissioners court for examination, input and approval.

In addition, during this phase of the budget cycle, customized budget packages are prepared for distribution to each department and agency. Generally, these packages are distributed no later than April 15th each year.

The departments and agencies use the information and forms contained in the budget packages as a guidelines for preparing budgetary proposals. The budget packages contain input from commissioners court, detailed instructions, necessary forms and examples to facilitate the departments and agencies with the completion of their budgetary requests.

The proposals made by the departments and agencies must be returned to the county auditor's office on or before May 15th. The requests, after being audited by the county auditor's staff and reviewed by the county auditor, are used to present a preliminary baseline budget that contains no increases in service levels other than those that are legally required. Proposed service level increases are presented by the departments and agencies separately to commissioners court.

Pursuant to the *Texas Local Government Code*, § 111.034(a)(4) and § 111.039(b), anticipated revenues are estimated only by the county auditor. Tentative and incomplete anticipated revenue estimates, however, are included with the initial information that is submitted to commissioners court around July 1st. One reason for this is that the data necessary for the county tax assessor-collector to calculate the ad valorem tax rate, pursuant to the truth-in-taxation legislation, is not received from the El Paso Central Appraisal District (CAD) until July 25th or as soon as practical thereafter. Also, the county auditor is able to refine and fine-tune the initial anticipated revenues estimates each month as interim monthly financial reports of actual revenues are produced.

During the middle of June, usually about eight to ten day-long public budget hearings are conducted by the commissioners court over a two or three week period. Each department or agency is given a "day in court" to explain and justify their budget proposals. These are public hearings held in accordance with the Texas open meeting laws and are usually attended by concerned citizens, the news media and appropriate staff members. During these hearings, the commissioners court may tentatively increase or decrease any of the departments or agencies budgetary proposals.

The last part of August and the first part of September is when the final phases of the budgetary cycle start. First, shortly after producing the interim financial reports for the month of August, the county auditor is able to submit firm estimates of anticipated revenues to the commissioners court. Second, some departments and agencies may require additional hearings before commissioners court members prioritize how the County's resources will be allocated. Third, the truth-in-taxation legislation requires commissioners court to approve a property tax rate that is sufficient to balance the budget on September 1st or as soon as possible thereafter. Fourth, shortly after closing the fiscal year as of September 30th, the county auditor enters the funds and estimated revenues anticipated to be received from all sources during the ensuing fiscal year.

After this information has been entered into the computerized budget system, pursuant to the *Texas Local Government Code*, § 111.037(a), the county auditor files a copy of the proposed budget with the county clerk. The copy of this proposed budget must be made available for public inspection by any taxpayer.

Finally, the commissioners court holds a public hearing on a day within seven calendar days after the date the proposed budget is filed with the county clerk but before the last day of the first month of the fiscal year. At the conclusion of the public hearing, the commissioners court must take action on the proposed budget. The commissioners court may make any changes in the proposed budget that it considers warranted by the facts and law and required by the interest of the taxpayers, but the amounts budgeted in a fiscal year for expenditures from the various funds of the count may not exceed the balances in those funds as of the first day of the fiscal year, plus the anticipated revenue for the fiscal year as estimated by the county auditor. Upon final approval of the budget by the commissioners court, the court must file a copy of the budget with the county auditor and the county clerk. Thereafter, commissioners court may spend county funds only in strict compliance with the budget.

The aforementioned budgetary calendar of events is presented below:

TENTATIVE BUDGETARY CALENDAR FOR FISCAL YEAR 1994
OCTOBER 1, 1993 - SEPTEMBER 30, 1994

<u>Proposed Dates</u>	<u>Proposed Actions</u>
February 10, 1993	1. The budget officer will submit a letter to Commissioners Court requesting input for the formulation of the budget for the next fiscal year. Such input may include, but is not necessarily limited to: <u>Personnel</u> : Authorizations-increases and decreases <u>Salaries</u> : Cost of living and/or merit increases <u>Capital Outlays</u> : Improvements, new equipment <u>Services</u> : Increases and decreases <u>Car Allowances</u> : Mileage rates and travel

Proposed Dates

Proposed Actions

February 21, 1993

2. The county payroll division will develop a payroll report showing projected salary costs by department for the budgetary period October 1, 1993 through September 30, 1994. These computations will include any cost-of-living and/or merit increases recommended by Commissioners Court. The target date for the receipt of this payroll report is April 5, 1993.

March 1-5, 1993

3. The budget officer will prepare tentative departmental budgetary request forms. The target date for the completion is March 8, 1993.

March 8-12, 1993

4. The budget officer will verify the BPREP Manning Table Report with current payroll data; separate the report by department and will attach one copy to each departmental budgetary request form.

March 15, 1993

5. The budget officer will distribute the tentative budgetary request forms to departments with instructions including input, if any, from the Commissioners Court members.

March 30, 1993-
April 15, 1993

6. The budget officer will receive departmental budgetary requests and will compile the initial budgetary work papers. This compilation will show, by line item, the actual expenditures for each department for the previous three fiscal years, the current fiscal year's budget, the departmental requests for fiscal year 1993-1994, the adjusted requests and a blank column for the final amounts approved by Commissioners Court. The target date for completion of the county auditor's preliminary estimation of revenues and preliminary budgetary work papers is May 14, 1993.

May 31, 1993

7. The budget officer plans to present the preliminary budgetary proposal to Commissioners Court.

June 8-24, 1993

8. Commissioners Court will approve a schedule for public departmental budgetary hearings. Commissioners Court will conduct public hearings and make adjustments.

August 16, 1993

9. As required by Chapter 26 of the *Texas Property Tax Code*, a notice of a public hearing on the proposed tax increase will be published, if necessary. The notice, if necessary, must be published at least 7 days before the hearing.

August 28, 1993

10. Following receipt of property valuations from the Central Appraisal District, Commissioners Court will hold a public hearing on a proposed tax increase, if necessary, pursuant to Chapter 26 of the *Texas Property Tax Code*.

Proposed Dates

Proposed Actions

- | | | |
|----------------------|-----|--|
| September 2, 1993 | 11. | Pursuant to the <i>Texas Local Government Code</i> , § 152.013, Commissioners Court shall set the expenditures and other allowances of each elected El Paso County official and precinct officer. The Commissioners Court shall set the items at a regular meeting of the court during the regular budget hearing adoption proceedings. |
| September 2, 1993 | 12. | Pursuant to the <i>Texas Local Government Code</i> , § 152.013, before the 10th day before the date of the meeting, the Commissioners Court will publish one time in both major local newspapers a notice of any salaries, expenses, or allowances that are proposed to be increased for elected county or precinct officers and the amount of the proposed increases. |
| September 8, 1993 | 13. | Pursuant to Chapter 26 of the Texas Property Tax Code, Commissioners Court will vote on a proposed tax rate increase, if necessary. This will be done within 3 to 14 days following the hearing. |
| September 8-16, 1993 | 14. | The budget officer will finalize the proposed budget by incorporating additions and deletions approved by Commissioners Court during the public departmental hearings. Also, an adjustment for a tax rate change will be made, if necessary. Any other appropriate adjustments will also be made during this period. |
| September 17, 1993 | 15. | The budget officer will present the final proposed budget to Commissioners Court. |
| September 17, 1993 | 16. | Pursuant to the <i>Texas Local Government Code</i> , § 111.037, the budget officer will file a copy of the proposed budget with the county clerk, where it will be available for public inspection by any taxpayer. |
| September 17, 1993 | 17. | Pursuant to the <i>Texas Local Government Code</i> , § 111.038, Commissioners Court will publish a notice of a public hearing on the 1993-94 operating budget once in both major local newspapers, stating the date, time and location of the hearing. |
| September 24, 1993 | 18. | Commissioners Court will hold a public hearing on the final proposed budget within seven calendar days after the date the proposed budget is filed but before the last day of the first month of the fiscal year. Immediately after this hearing, the budget will be approved and adopted. |
| September 24, 1993 | 19. | Pursuant to the <i>Texas Local Government Code</i> , § 152.013, before filing the annual budget with the county clerk, the Commissioners Court will give written notice to each elected county and precinct officer of the officer's salary and personal expenses to be included in the budget. |

Proposed Dates

October 1, 1993

Proposed Actions

20. The budget officer will prepare the budget in the final adopted form and reproduce copies for distribution. Pursuant to the *Texas Local Government Code*, § 111.040, Commissioners Court will file copies of the adopted budget with the county auditor and the county clerk.

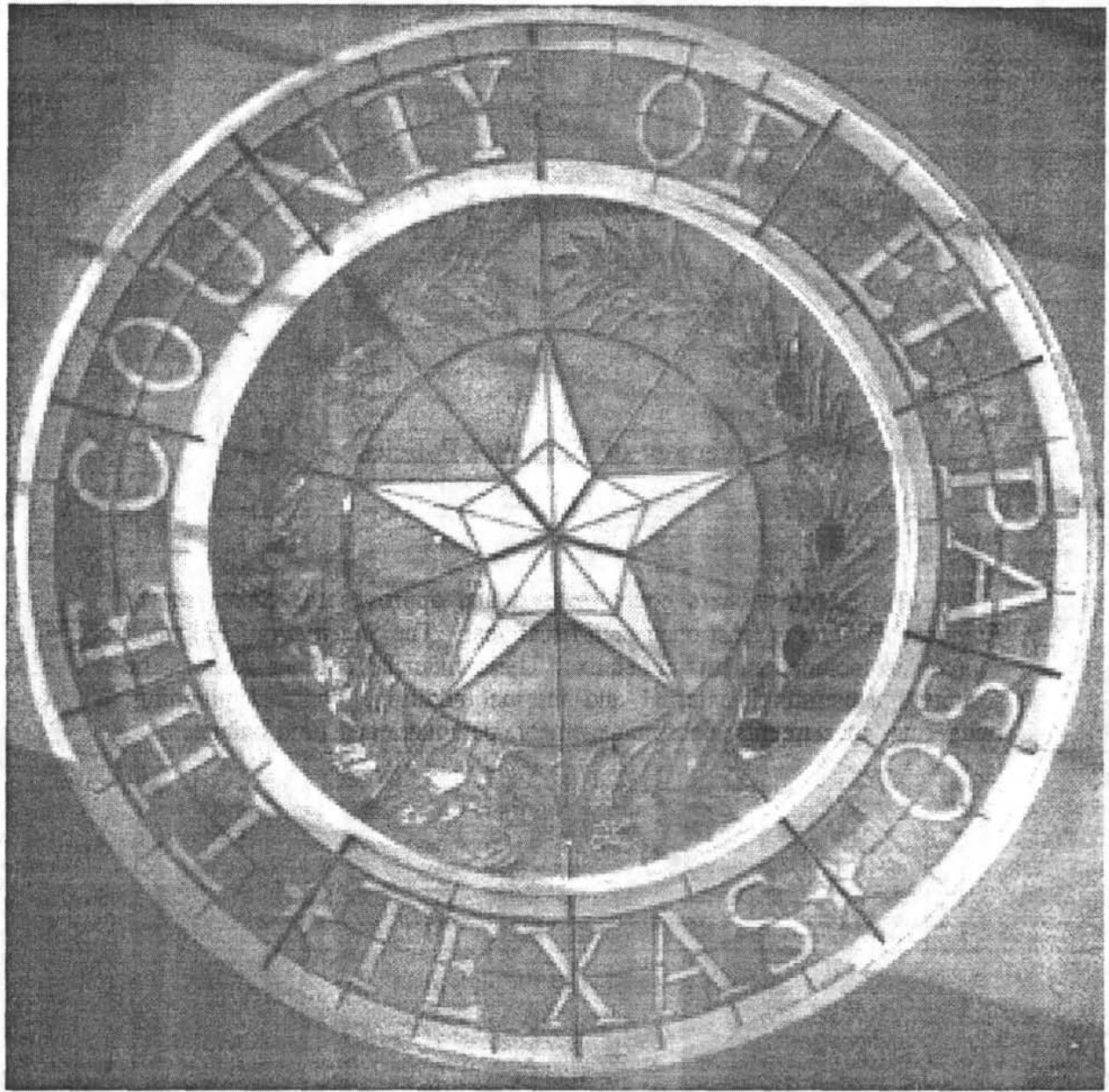


County of El Paso, Texas

Appendix 2

Statement of Financial Policies

The commissioners court reviews and approves the *Statement of Financial Policies* at least once each fiscal year. The *Statement of Financial Policies* is included in this appendix. These financial policies address the County's accounting, external and internal auditing, financial planning, budgeting, investments, debt management, personnel and fund balances.



County of El Paso

Statement of Financial Policies

I. General

- A. The County will operate on a fiscal year which begins on October 1 and ends on September 30. The County's fiscal year will be, of course, a twelve month period of time to which the annual budget applies and at the end of which the County will determine its financial position and the results of its operations.
- B. The County will administer its financial affairs in compliance with Federal and State laws. In addition, the commissioners court will review, amend as necessary and approve *The Statement of Financial Policies* at least once each fiscal year as part of an ongoing budgetary process.

II. Accounting, External and Internal Auditing, and Financial Planning

- A. The county auditor's office will continue to maintain the County's financial records on a basis that is compatible with the guidance and generally accepted accounting principles and standards that have been promulgated by the Governmental Accounting Standards Board for local governments.
- B. Pursuant to the *Texas Local Government Code*, §§ 111.091, 111.092 and 114.025, interim monthly and comprehensive annual financial reports will be issued by the county auditor's office. These reports will summarize the County's financial transactions by fund and department. Also, actual revenues and actual expenditures will be compared to the associated budgeted amounts.
- C. Pursuant to the *Texas Local Government Code*, § 115.045, once each fiscal year, the commissioners court will engage a disinterested Certified Public Accounting firm to conduct a comprehensive external audit of all books, records and accounts of the County. The external audit will cover all matters relating to the fiscal affairs of the County.
- D. The commissioners court will continue to identify and refer business matters for analysis to boards, committees, consultants or staff, in order to improve the effectiveness and efficiency of services and activities of the County.
- E. Cost versus benefit studies will be made, when deemed appropriate by commissioners court, on non-recurring expenditures and capital projects.
- F. In accordance with provisions contained in the *Texas Local Government Code*, §§ 111.091, 111.092, 114.025 and 115.045, full disclosures will continue to be

provided in the comprehensive annual financial reports, budget reports and bond representations.

- G. The county auditor's staff will continually conduct internal audits throughout the entire County that are designed to strengthen internal accounting and budgeting controls and to protect the County's assets.

III. Budgeting and Financial Planning

- A. The County will budget actual resources and anticipated resources on a fiscal year beginning October 1st and ending September 30th.
- B. The county auditor's office will distribute budget materials for annual preparation, including forms and instructions, to all County departments and agencies on or before April 15th of each year. The departments and agencies must return their requests to the county auditor's office no later than May 15th of each year.
- C. The department and agency budgetary requests will be compiled by the county auditor's office and submitted to the commissioners court members on or before July 1st of each year. With this information, the commissioners court members will start the annual cycle of financial planning.
- D. The budget material submitted to the commissioners court members will contain: (1) preliminary revenue estimates by major account, (2) operating and maintenance expenditures by object code, major expenditure categories, functionally related department and program summaries, and (3) debt service funds delineated by individual bond issue detailing principal, interest and reserves, if any.
- E. The proposed budgetary material will contain schedules relating to: (1) proposed personnel staffing levels including individual salaries and associated fringes benefits, (2) equipment requests, (3) ongoing capital projects, and (4) any information, data or analyses requested by commissioners court.
- F. The initial budget material submitted to commissioners court around June 1st of each year will be unbalanced because information required to compute the ad valorem tax rate, in accordance with the truth-in-taxation legislation, will not be received from the El Paso Central Appraisal District (CAD) until July 25th, or as soon thereafter as practical.
- G. The proposed budgeted revenues will be provided by the county auditor pursuant to the *Texas Local Government Code*.
- H. The El Paso County Commissioners Court will formally approve and adopt the annual operating budget as close to October 1st of each year as possible.

- I. Interim monthly budget and financial reports will be prepared by the county auditor's office and submitted to commissioners court pursuant to the *Texas Local Government Code*. These interim reports show the budget and financial status and trends.
- J. The El Paso County budgeting procedures try to identify distinct functions and activities done by the County and to allocate budgetary resources adequate to do these functions and activities at a defined level of service.
- K. The County, when appropriate, will continue to integrate performance measurement and productivity indicators in the budget process.
- L. The committed "multi-year balances" and revolving projects will be reappropriated automatically in the subsequent fiscal year pursuant the commissioners court order approving and adopting the annual operating budget.
- M. The various categories of appropriations that are approved and adopted by commissioners will be recorded on the County's books by the county auditor. Detailed expenditures in each of the approved categories will be recorded by the county auditor.
- N. Any amendment to the approved appropriations will require a written justification and a request for transfer from the proper department head or elected official. Only commissioners court has authority to approve budget amendments. Approved budget amendments that result in a new appropriation and must be posted prior to expenditure of such amounts.

IV. Revenues and Transfers

- A. The County will maintain a stable and diversified revenue system to protect it from short term fluctuations in any one revenue source by doing the following:
 - 1. Establishing user fees and charges permitted by law at levels associated to the direct costs of providing the services including, when applicable, indirect costs;
 - 2. Pursuing the enactment of new legislation, when deemed fitting, to permit increases or decreases in user fees and charges;
 - 3. Aggressively collecting ad valorem property tax revenues including filing suits when permitted by the *Texas Property Tax Code*.
- B. The operations of the road and bridge fund will be supported with the vehicle registration fees and once each year all fines and forfeitures from court operations will be transferred from the road and bridge fund to the general fund.

- C. The County will pay for current expenditures with current resources as required by Article XI, Section 7 of the State's Constitution, and by Articles 111.091 through 111.093 of the *Texas Revised Civil Statutes*.
- D. El Paso County will restrict its reliance on non-recurring revenue sources by:
 - 1. Not allowing intergovernmental grant revenues to exceed 20 percent of the operating budget;
 - 2. Not allowing the County's matching funds for State and Federal grants to exceed 50 percent of the income of such grants;
 - 3. Not allowing, in any one fiscal year, prior year fund balances to pay for more than 10 percent of the total general fund appropriations;
 - 4. Not allowing revenues generated by the levies of the sales and use taxes and ad valorem taxes to exceed 60 percent of the total budgeted expenditures.
- E. Transfers between funds, unless provided for with specific previously approved budgetary provisions, will only be made after approval by the commissioners court.

V. Personnel

- A. At no time will the number of regular and temporary full-time and part-time employees on the payroll exceed the number of regular and temporary full-time and part-time positions on the manning control table that has been approved by the commissioners court. All personnel actions will be in strict compliance with applicable State and Federal laws and County policies.
- B. Commissioners court may, at any time and for any duration, institute a freeze on hiring, promotions, transfers, and capital equipment purchases. If such action is taken, commissioners court may make exceptions on a case-by-case basis as deemed necessary in the particular circumstances.
- C. All additional positions, position upgrade reclassifications and reorganizations will not be implemented without prior approval of commissioners court.
- D. Overtime compensation payments may only be made to non-exempt employees at a rate of time and a half when overtime appropriations have been provided by the commissioners court.

- E. A department head or elected official may, at their discretion, delete or downgrade positions. A reduction in workload or technological advances may be among the reasons for taking these actions.

VI. Reserves

- A. The County will maintain a nominal appropriated reserve to provide funding, with a formal budget amendment, for unforeseen emergencies that may develop throughout the year. In this regard, it will be absolutely necessary for elected officials and department heads to oversee and control expenditures so that the departmental expenditures do not exceed the associated budgetary limits. Budgetary requests by the elected officials and departments must be made in writing. The requests must include the justification for the transfer of funds and be submitted to the county auditor. The county auditor will submit all requests to the commissioners court for any action that is deemed suitable.
- B. The unallocated nominal reserve described above together with any specific contingency reserve appropriations will, at a minimum, be established at one quarter of one percent of the total general fund appropriations for any fiscal year. These funds will only be distributed by an affirmative vote of three or more of the five members of commissioners court.
- C. The commissioners court will also build and maintain an emergency reserve appropriation for use only in the event of a calamity, natural disaster or the loss or shortfall of a major revenue source.
- D. Insurance reserves and appropriations will be maintained at levels agreeable with the risk manager's recommendations. These reserves and appropriations will be designed to satisfactorily indemnify the County and the elected officials and department heads against losses.
- E. Immediately after a capital project has been completed, the residual appropriation, if any, will be transferred, with commissioners court approval, to the proper unallocated reserve. It is important, therefore, for the project managers to notify the county auditor's office immediately upon completion of each project.

VII. Fixed Assets

- A. All purchases of items costing \$300 or more and having a life expectancy of at least one year will be put on the County's inventory listing by the purchasing agent. The county auditor's office will reconcile this inventory listing periodically to the County's accounting records.

- B. During each annual budgetary process, the commissioners court members will make an evaluation of the County's inventory. After the evaluation is made, satisfactory financial arrangements will be made to either repair or replace the depreciating items, as needed.
- C. Capital expenditures for projects and equipment are budgeted by item and expenditures are made accordingly. Requests for unbudgeted equipment or projects must be submitted to the county auditor's office and subsequently approved by commissioners court prior to a purchase requisition being issued.
- D. To reduce the County's overall expenditures, the purchasing agent will, whenever possible, issue useable items placed in storage to departments and agencies requesting comparable new equipment.

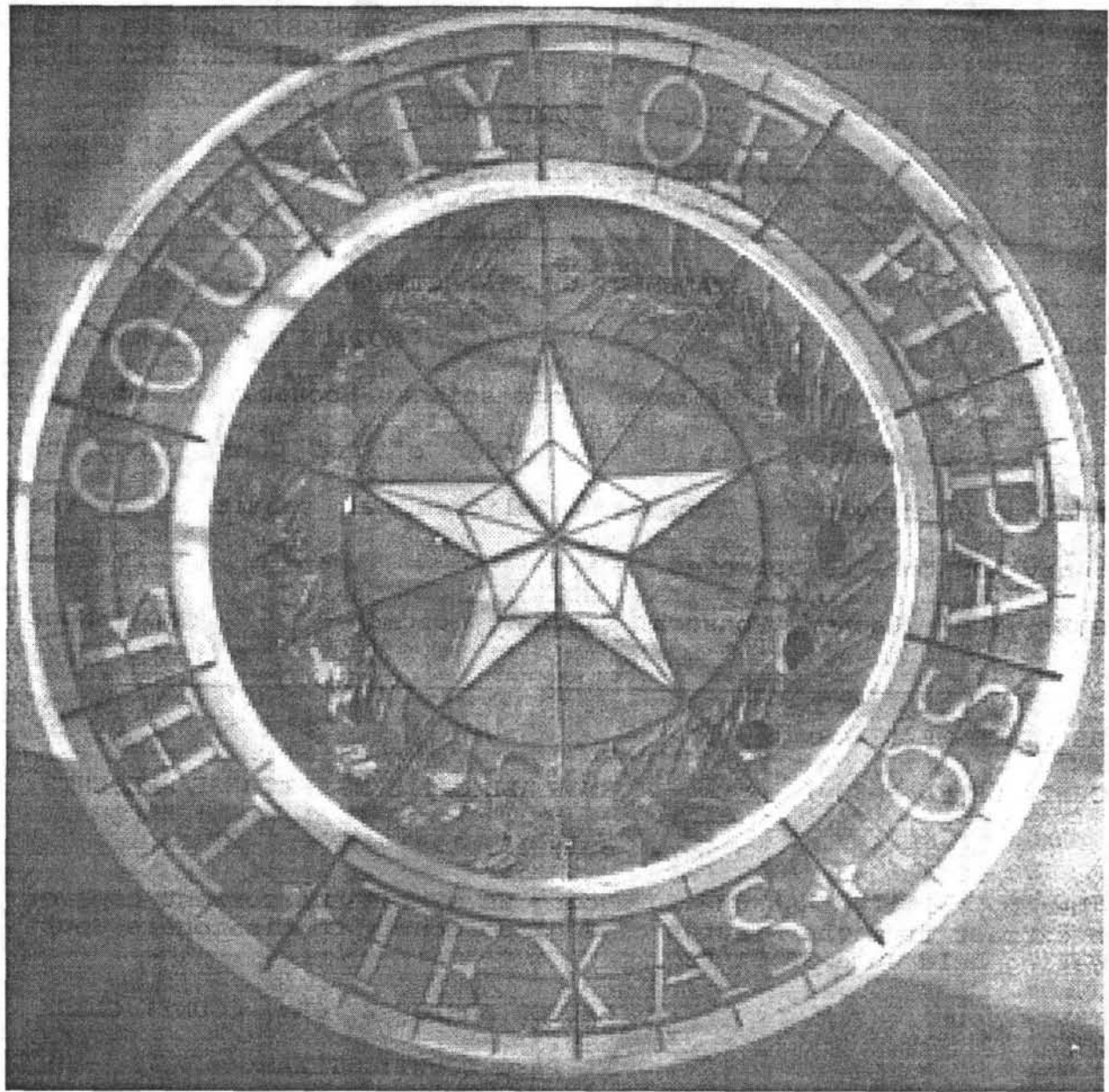
VIII. Debt Management

- A. The County will not, under any circumstances, use current long-term debt funds for current operations pursuant to Article XI, Section 7 and Article VIII, Section 9, of the Texas Constitution.
- B. When the commissioners court makes a determination to issue bonds, the following policy will be complied with.
 - 1. New bond issues will be amortized so that equal principal amounts will be retired each fiscal year. This will produce a total debt schedule with a declining yearly balance.
 - 2. The debt service appropriations for all funds will not exceed 35 percent of the total budget in any fiscal year.
 - 3. The County's total bonded debt will never exceed 2 percent of the net valuation of taxable value in El Paso County. The net valuation of taxable value is ascertained by the El Paso Central Appraisal District.
 - 4. Bond financing arrangements will be restricted to capital improvement projects which cannot be feasibly funded with current revenues and reserves.
 - 5. The term of bond will not exceed the useful life expectancy of the capital project or equipment for which the borrowing was done.
- E. The members of commissioners court will make strong efforts to coordinate the planning, issuing and timing of bond issues to support these policies with the overlapping jurisdictions in the County.

IX. Cash Management and Investments

- A. The treasury division personnel will receive, disburse and deposit all funds to optimize the County's cash flow, liquidity and interest earnings. These functions will be performed in compliance with applicable provisions in the *Texas Local Government Code*.
- B. The treasury division personnel will independently do all of the County's cash account reconciliations with the depository bank and will settle all financial differences between the County and the depository bank in a proper manner. To serve as a separate "check and balance" and an internal control, accountants in the county auditor's office will reconcile, on a monthly basis, the County's cash accounting records to the cash records of the treasury division and the depository bank.
- C. In accordance with commissioners court authorization and approval and the State's pertinent legal provisions, the county auditor will serve as the County's investment officer. The County's investible monies will be aggressively invested, at least once each working day, in an approved way that will generate the most interest income for the County and, at the same time, keeping safety of the investments paramount.
- D. Pursuant to the *Texas Local Government Code*, commissioners court will approve and maintain a written investment policy. The investment policy will, among other topics, address the parameters of maximizing rates of return, liquidity, safety, prudence and diversification.
- E. The treasury division will **maintain** the original copy of securities and security pledges made by the depository bank in behalf of El Paso County funds, which will be held by the Federal Reserve Bank of Dallas or by a disinterested third party bank.
- F. The treasury division will **keep** the original copy of all security advices for all County investment transactions, **collateral** for which will be held by the Federal Reserve Bank of Dallas or by a **disinterested** third party bank.
- G. The treasury division will **develop** and present a depository bank bid proposal to commissioners court **on or before** January of each odd numbered calendar year.
- H. The treasury division will **submit** to commissioners court a detailed financial report once each month and will **make** all treasury books and accounts available to the commissioners court pursuant to the *Texas Local Government Code*, § 114.026.
- I. The county auditor's office will submit to commissioners court all of the financial and budgetary information that is required by the *Texas Local Government Code*, §§ 114.023, 114.024 and 114.025.

J. El Paso County will conduct its treasury activities with financial institutions in accordance with the terms of the written agreements with those institutions as authorized by the *Texas Local Government Code*.

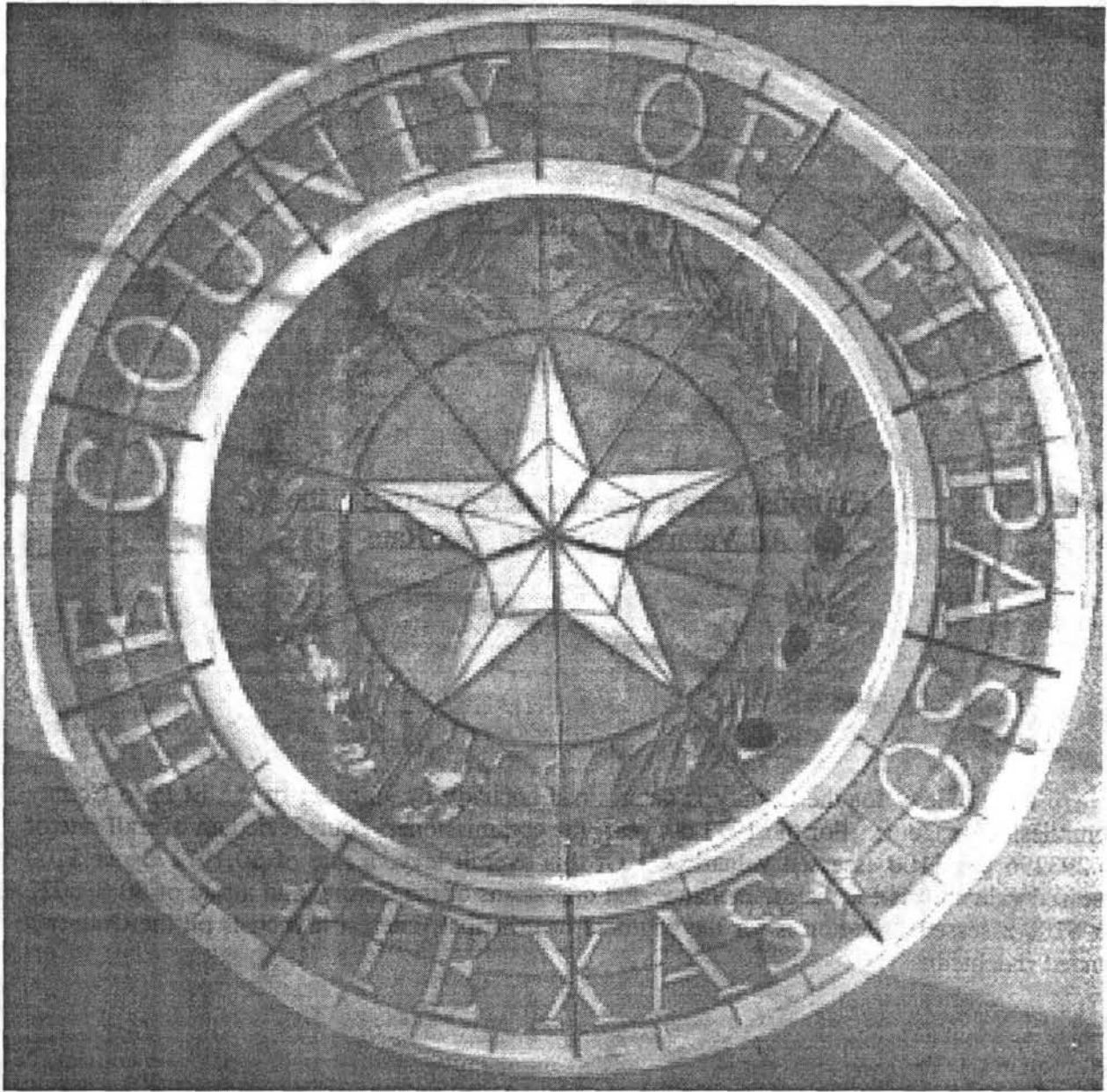


County of El Paso, Texas

Appendix 3

Commissioners Court Order Approving the Ad Valorem Property Tax Rate

The tax levy for the County is determined annually by an order of the El Paso County Commissioners Court. For the 1993 tax year, the commissioners court levied an overall rate of \$0.293296 per \$100 assessed valuation. Of this overall levy, a rate of \$0.197275 per \$100 assessed valuation is for the maintenance and operations of the County and a rate of \$0.096021 per \$100 assessed valuation is for the payment of principal, interest and costs on the County's bonded indebtedness.



WEDNESDAY, SEPTEMBER 29, A.D., 1993
COMMISSIONERS COURT MET IN REGULAR MEETING
AT 9:30 A.M. O'CLOCK WITH
THE FOLLOWING MEMBERS BEING PRESENT

HON. ALICIA R. CHACON,	COUNTY JUDGE, PRESIDING
CHARLES C. HOOTEN,	COMMISSIONER, PCT. # 1
ORLANDO R. FONSECA,	COMMISSIONER, PCT. # 2
ROGELIO SANCHEZ,	COMMISSIONER, PCT. # 3
JIMMY GOLDMAN,	COMMISSIONER, PCT. # 4

HECTOR ENRIQUEZ, JR., COUNTY CLERK
CLARA COOPER, DEPUTY

APPROVED - ADOPT PROPERTY TAX RATE FOR THE COUNTY OF EL PASO
SEPTEMBER 29, 1993 MOTION # 32 (Item # 30)

On this day, on motion of County Judge Chacón, seconded by Commissioner Sanchez, it is the order of the Court to adopt a Property Tax Rate for the County of El Paso of \$0.293296 per \$100 assessed valuation for the 1993 tax year, a rate of \$0.197275 per \$100 assessed valuation is for the purpose of maintenance and operations and a rate of \$0.096021 for \$100 assessed valuation is for the payment of principal, interest and costs on the debt of this county; order the Tax Assessor-Collector be authorized to assess and collect these taxes of this County of El Paso on this 30th day of September, 1993, with the condition that the county's salary supplement for judges be adjusted (downward) in the same amount as the state salaries were increased, with those funds to be set into escrow.

VOTE: YES - Judge Chacón, Hooten, Sanchez NO - Fonseca, Goldman

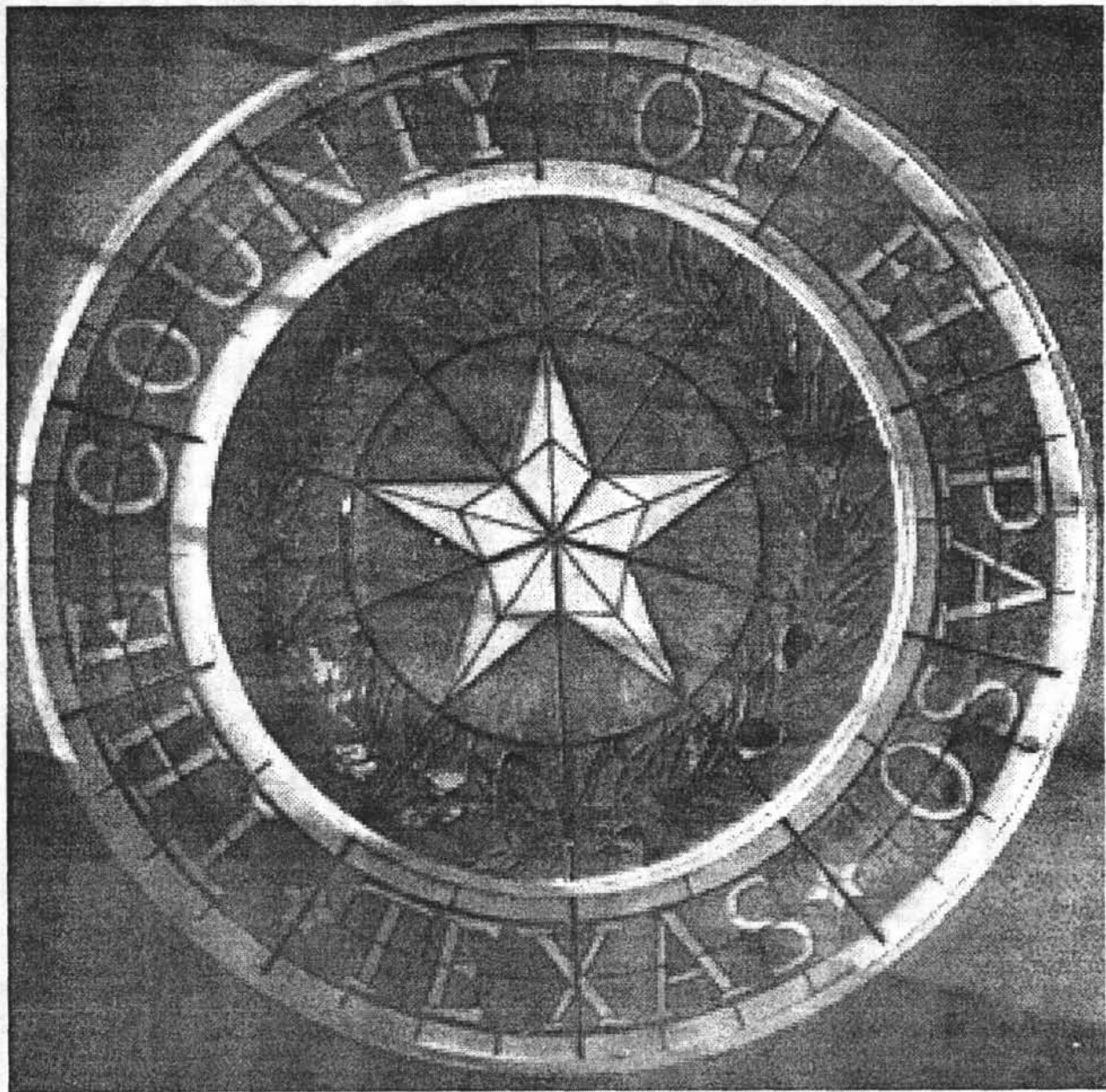
THE STATE OF TEXAS)
COUNTY OF EL PASO)

KNOW ALL CITIZENS BY THESE PRESENTS:
November 19, 1993

I hereby certify that the foregoing is a true and correct copy of an extract from the Minutes of Commissioners Court Meeting held September 29, 1993.

HECTOR ENRIQUEZ, JR., COUNTY CLERK
EL PASO COUNTY, TEXAS

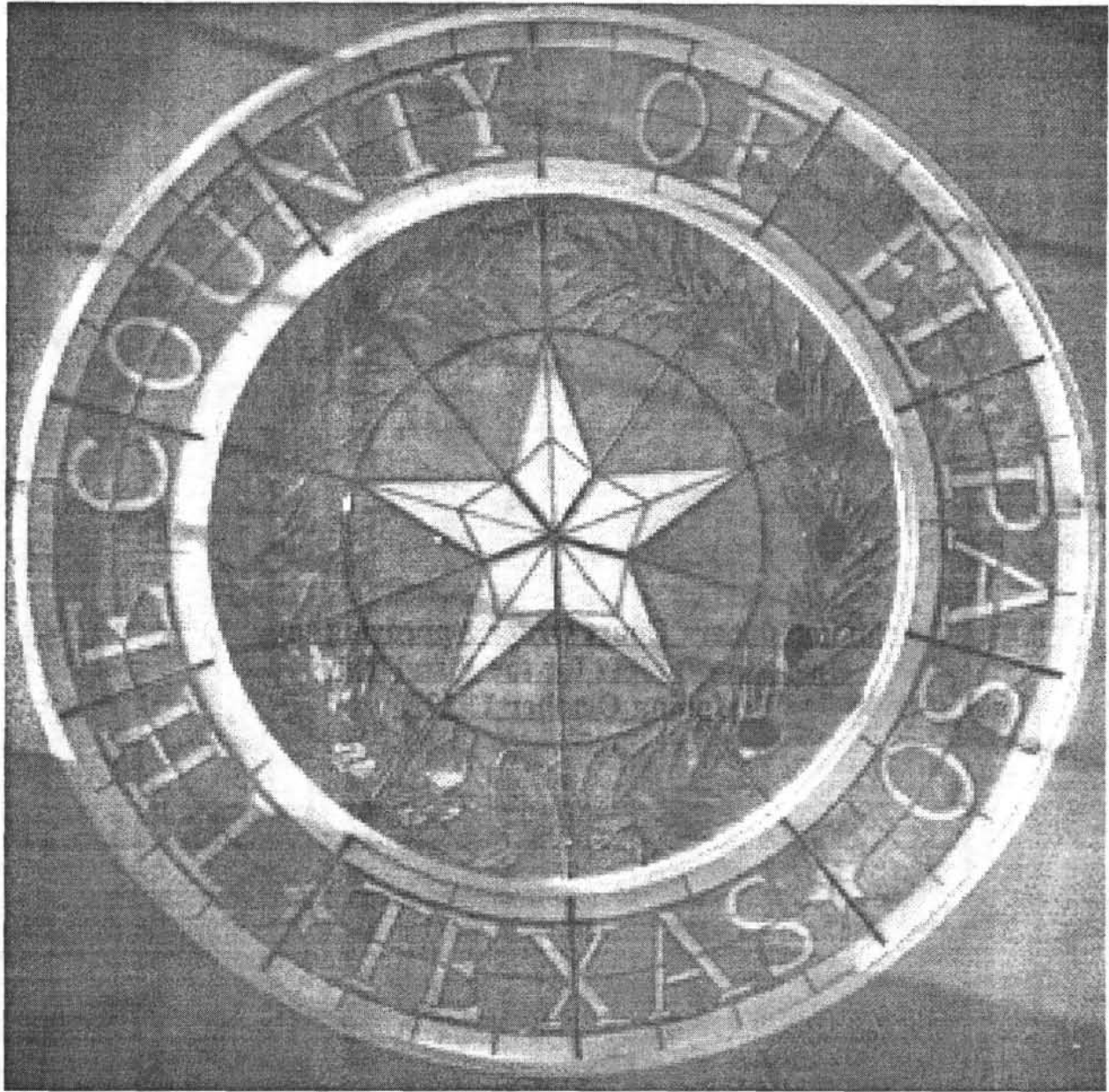
Clara Cooper
CLARA COOPER, DEPUTY



County of El Paso, Texas

Appendix 4

**Commissioners Court Order Approving the
Operating Budget for the Fiscal Year
Beginning October 1, 1993**



THURSDAY, OCTOBER 7, A.D., 1993
COMMISSIONERS COURT RECONVENED AT 1:00 P.M. O'CLOCK
AFTER RECESS FROM WEDNESDAY'S MEETING
WITH THE FOLLOWING MEMBERS BEING PRESENT

HON. ALICIA R. CHACON,	COUNTY JUDGE, PRESIDING
CHARLES C. HOOTEN,	COMMISSIONER, PCT. # 1
ORLANDO R. FONSECA,	COMMISSIONER, PCT. # 2
ROGELIO SANCHEZ,	COMMISSIONER, PCT. # 3
JIMMY GOLDMAN,	COMMISSIONER, PCT. # 4

HECTOR ENRIQUEZ, JR., COUNTY CLERK
ROSA FLORIDO, DEPUTY

APPROVED & ADOPTED - COUNTY OF EL PASO ANNUAL OPERATING BUDGET
FOR FISCAL YEAR 1993-94

OCTOBER 7, 1993

MOTION # 52 (Item # 34)

On this day, on motion of Commissioner Sanchez, seconded by Commissioner Hooten, it is the order of the Court to approve and adopt the attached County of El Paso annual operating budget, as amended, for the fiscal year beginning October 1, 1993 and ending September 30, 1994.

VOTE: YES - Hooten, Fonseca, Sanchez

NO - Goldman

THE STATE OF TEXAS)

COUNTY OF EL PASO)

KNOW ALL CITIZENS BY THESE PRESENTS:

November 19, 1993

I hereby certify that the foregoing is a true and correct copy of an extract from the Minutes of Commissioners Court Meeting held October 7, 1993.

HECTOR ENRIQUEZ, JR., COUNTY CLERK

EL PASO COUNTY, TEXAS



CLARA COOPER, DEPUTY



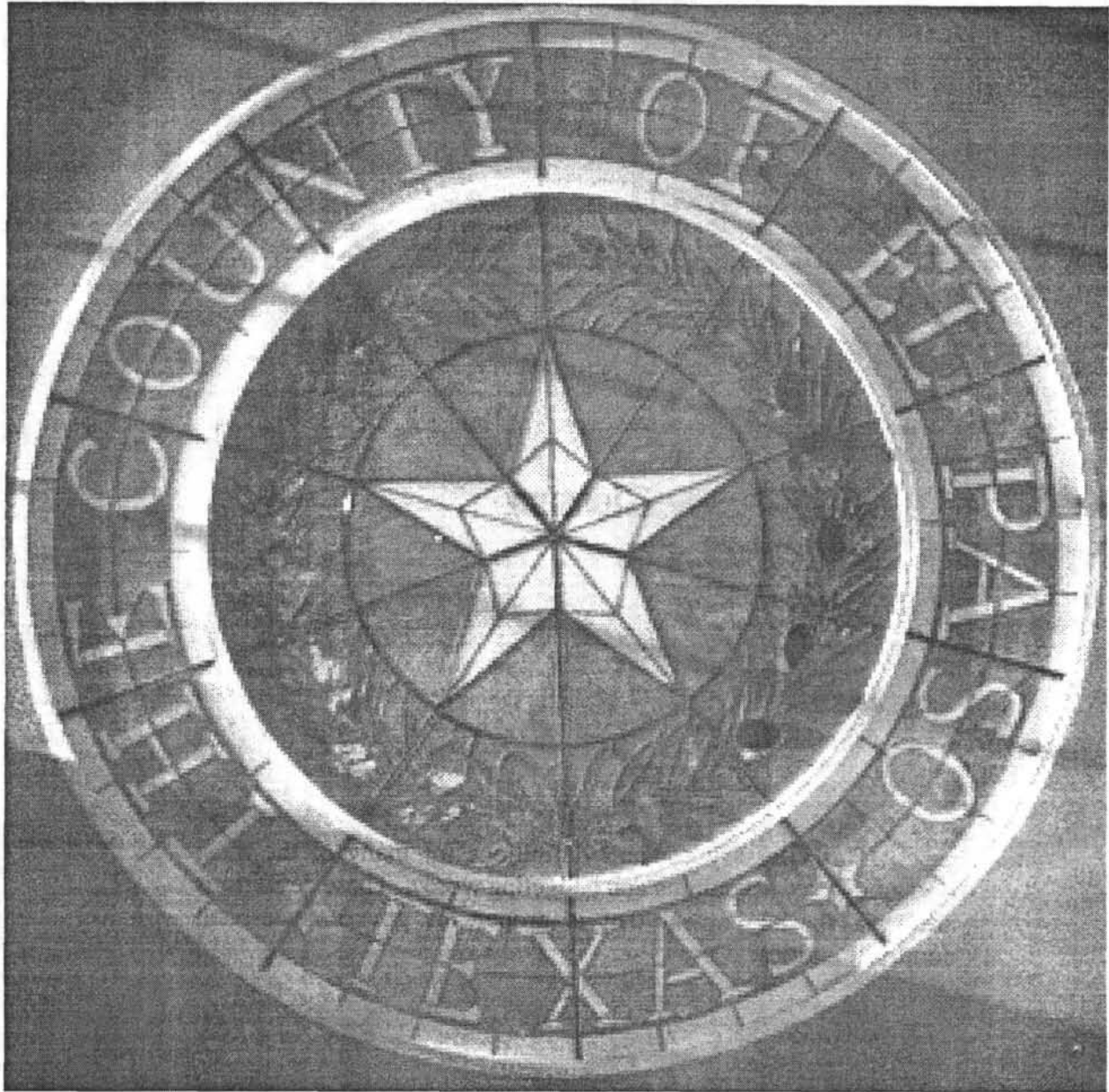


GLOSSARY

County of El Paso, Texas

Glossary

This Glossary contains definitions for many of the most frequently used accounting and budgeting words. These definitions are in a special context that is proper for governmental and nonprofit entities.



County of El Paso, Texas

Account Group. A self-balancing set of accounts, but not a fiscal entity, therefore not a *fund*.

Accounting Period. A period of time at the end of which, and for which, financial statements are prepared.

Accounting Procedure. The arrangement of all processes which discover, record and summarize financial information to produce financial statements and reports and to provide internal control.

Accounting System. The total structure of records and procedures which discover, record, classify and report information on the financial position and operations of a governmental unit or any of its funds, balanced account groups and organizational components.

Accrual Basis. The basis of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

Ad Valorem. In proportion to value. A basis for levying of taxes upon property.

Allocation. A part of a lump-sum appropriation which is designated for expenditure by specific organizational units and/or special purposes, activities or objects.

Appropriation. An authorization granted by a legislative body to incur liabilities for purposes specified in the appropriation act. An appropriation is usually limited in amount and as to the time when it may be expended.

Appropriation Budget. Appropriations requested by departments or by the central administration of a governmental unit for a budget period. When the appropriation budget has been adopted in accord with procedures specified by relevant law the budget becomes legally binding upon the administration of the governmental unit for which the budget has been adopted.

Assessed Valuation. A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets. Financial representations of economic resources owned by an organization or individual.

Bond. A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate. *Note.* The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bonded Debt. That portion of indebtedness represented by outstanding bonds.

Budget. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Adjustment. A change in the authorized level of funding (appropriations) for a department or line item object code. These adjustments are made only with Commissioners Court approval upon staff recommendation.

Budget Document. The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to past years' actual revenues, expenditures, and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue, and borrowing measures necessary to put the budget into effect.

Budget Message. A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the governmental unit's experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budget Policy. A statement or plan which describes how certain aspects of the budget are formulated and the rules to be followed as the budget is put into operations after adoption.

Budgetary Accounts. Those accounts which reflect budgetary operations and condition, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts.

Budgetary Control. The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Capital Budget. A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. If a Capital Program is in operation, it will be the first year thereof. A Capital Program is sometimes referred to as a Capital Budget.

Capital Outlays. Expenditures from general or special revenue funds which result in the acquisition of or addition to fixed assets.

Capital Projects Fund. A fund created for all resources used for the construction or acquisition of designated fixed assets by a governmental unit except those financed by special assessment, proprietary, or fiduciary funds.

Continuing Appropriations. An appropriation which, once established, is automatically renewed without further legislative action, period after period, until altered or revoked.

Current. A term which, applied to budgetary and accounting, designates the operations of the present fiscal period as opposed to past or future periods.

Current Budget. The annual budget prepared for and effective during the present fiscal year; or, in the case of some state governments, the budget for the present biennium.

Debt. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt.

Debt Limit. The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund. A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments, revenues of proprietary funds, or revenues of fiduciary funds. Formerly called a SINKING FUND.

Debt Service Fund Requirements. The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full on schedule.

Deficiency. A general term indicating the amount by which anything falls short of some requirement or expectation. The term should not be used without qualification.

Deficit. (1) The excess of liabilities and reserved equity of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of Enterprise and Internal Service Funds, the excess of expense over income during an accounting period.

Direct Expenses. Those expenses which can be charged directly as a part of the cost of a product or service, or of a department or operating unit, as distinguished from overhead and other indirect costs which must be prorated among several products or services, departments, or operating units.

Disbursements. Payments in cash.

Encumbrances. Contingent liabilities in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is recorded.

Entry. (1) The record of a financial transaction in its appropriate book of account. (2) The act of recording a transaction in the books of account.

Estimated Revenue. For reserve accounts kept on an accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether or not it is all to be collected during the period. For revenue accounts kept on a cash basis, the term designates the amount of revenue estimated to be collected during a given period. Under the modified accrual basis, estimated revenues include both cash and accrual basis revenues.

Expenditures. Expenditures are recorded when liabilities are incurred pursuant to authority given in an appropriation. If the accounts are kept on the accrual basis or the modified accrual basis, this term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays. Where the accounts are kept on the cash basis, the term designates only actual cash disbursements for these purposes. Encumbrances are not expenditures.

Expenses. Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges which are presumed to benefit the current fiscal period.

Face Value. As applied to securities, this term designates the amount of liability stated in the security document.

Fiscal Period. Any period at the end of which a governmental unit determines its financial position and the results of its operations.

Fiscal Year. A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities, and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounts. All accounts necessary to set forth the financial operations and financial position of a fund.

Fund Balance. The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and available appropriations for the period.

General Fixed Assets. Those fixed assets of a governmental unit which are not accounted for by a proprietary or fiduciary fund.

General Fixed Assets Accounts Group. A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit.

General Fund. A fund used to account for all transactions of a governmental unit which are not accounted for in another fund. The General Fund is used to account for the ordinary operations of a governmental unit which are financed from taxes and other general revenues.

Governmental Accounting. The composite activity of analyzing, recording, summarizing, reporting, and interpreting the financial transactions of governmental units and agencies.

Grant. A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function (for example, education), but it is sometimes also for general purposes.

Historical Cost. The amount paid, or liability incurred, by an accounting entity to acquire an asset and make it ready to render the services for which it was acquired.

Interfund Loans. Loans made by one fund to another.

Interfund Transfers. Amounts transferred from one fund to another.

Intergovernmental Revenue. Revenue from other governments. Grants, shared revenues, and entitlements are types of intergovernmental revenue.

Interim Statement. A financial statement prepared before the end of the current fiscal year and covering only financial transactions during the current year to date.

Internal Control. A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Thus, for example, an employee handling cash would not post the accounts receivable records. Moreover, under such a system, the procedures to be followed are definitely laid down and require proper authorizations by designated officials for all actions to be taken.

Inventory. A detailed list showing quantities, descriptions, and values of property and frequently also units of measure and unit prices.

Investments. Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Levy. (Verb) To impose taxes, special assessments, or serve charges for the support of governmental activities. (Noun) the total amount of taxes, special assessments, or services charges imposed by a governmental unit.

Line Item Budget. A detailed expense or expenditure budget, generally classified by object within each organizational unit, and, often, classified within each object as to authorized number of employees at each salary level within each job classification, et cetera.

Long-Term Debt. Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Basis. Under the modified accrual basis of accounting, recommended for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Municipal. In its broadest sense, an adjective which denotes the state and all subordinate units of government. In a more restricted sense, an adjective which denotes a city or town as opposed to other units of local government.

Net Bonded Debt. Gross bonded debt less any cash or other assets available and earmarked for its retirement.

Object. As used in expenditure classification, this term applies to the article purchased or the service obtained (as distinguished from the results obtained from expenditures). Examples are personal services, contractual services, materials, and supplies.

Object Classification. A grouping of expenditures on the basis of goods or services purchased; for example, personal services, materials, supplies, and equipment.

Obligations. Generally amounts which a governmental unit may be required legally to meet out of its resources. They include not only actual liabilities, but also unliquidated encumbrances. In Federal usage *obligation* has essentially the same meaning as *encumbrance* in state and local government accounting.

Operating Budget. A budget which applies to all outlays other than capital outlays.

Order. A formal legislative enactment by the governing body of certain local governmental units which has the full force and effect of law. For example, county governing bodies in some states pass "orders" rather than laws or ordinances.

Program Budget. A budget wherein inputs of resources and outputs of services are identified by programs without regard to the number of organizational units involved in performing various aspects of the program.

Project. A plan of work, job, assignment, or task. Also used to refer to a job or task.

Receipts. This term, unless otherwise qualified, means cash received.

Refund. (Noun) An amount paid back or credit allowed because of an overcollection or on account of the return of an object sold. (Verb) To pay back or allow credit for an amount because of an overcollection or because of the return of an object sold. (Verb) To provide for the payment of a loan through cash or credit secured by a new loan.

Reimbursement. Cash or other assets received as a repayment of the cost of work or services performed or of other expenditures made for or on behalf of another governmental unit or department or for an individual, firm, or corporation.

Requisition. A written demand or request, usually from one department to the purchasing officer or to another department, for specified articles or services.

Reserve. An account which records a portion of the fund equity which must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

Reserve for Encumbrances. A reserve representing the segregation of fund equity in the amount of encumbrances outstanding.

Resolution. A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Revenue. For those revenues which are recorded on the accrual basis (q.v.), this term designates additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund equity in Enterprise and Internal Service Funds. The same definition applies to those cases where revenues are recorded on the modified accrual or cash basis, except that additions would be partially or entirely to cash.

Securities. Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Short-Term Debt. Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes floating debt, bond anticipation notes, tax anticipation notes, and interim warrants.

Special Revenue Fund. A fund used to account for revenues from specific taxes or other earmarked revenues sources which by law are designated to finance particular functions or activities of government. After the fund is established, it usually continues year after year until discontinued or revised by proper legislative authority. An example is a motor fuel tax fund used to finance highway and road construction.

Statute. A written law enacted by a duly organized and constituted legislative body.

Tax Rate. The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

Tax Roll. The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

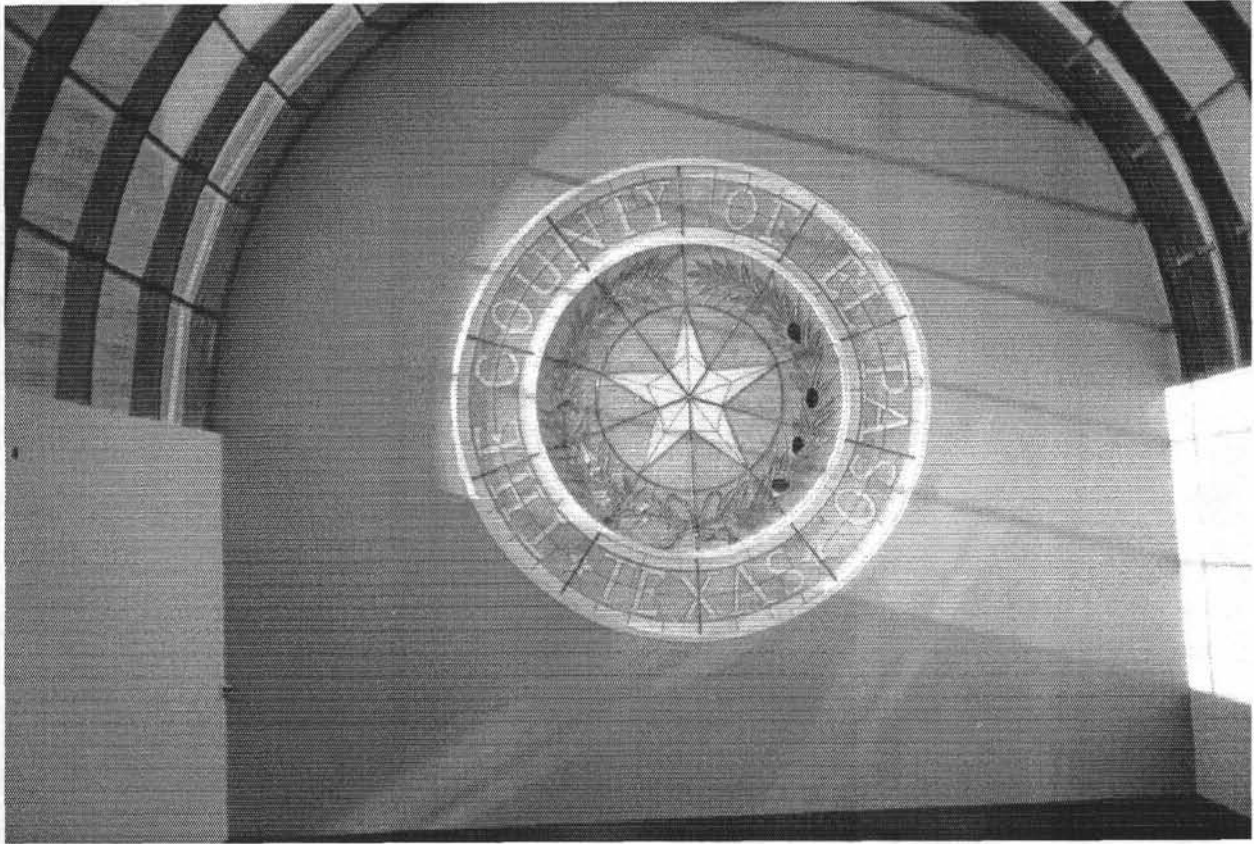
Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

User Charge. A charge levied against users of a service or purchasers of a product of an enterprise fund or an internal service fund.

Value. As used in governmental accounting, this term designates (1) the act of describing anything in terms of money; or (2) the measure of a thing in terms of money. The term should not be used without further qualification.

Work Program. A plan of work proposed to be done during a particular period by an administrative agency in carrying out its assigned activities.

Zero-Based Budget. A budget based on the concept that the very existence of each activity must be justified each year, as well as the amounts of resources requested to be allocated to each activity.



We hope this document has provided some insight about this County's government and its budget for fiscal year 1994.

