



A view of the County Courthouse in downtown El Paso, Texas.

Annual Operating Budget

For the Fiscal Year

Beginning October 1, 1997

Annual Operating Budget For the Fiscal Year Beginning October 1, 1997



Commissioners Court Members

Charles W. "Chuck" Mattox, County Judge
Charles C. Hooten, County Commissioner Precinct 1
Carlos Aguilar III, County Commissioner Precinct 2
Miguel A. Teran, County Commissioner Precinct 3
Daniel R. Haggerty, County Commissioner Precinct 4

Prepared by: Edward A. Dion, County Auditor
El Paso County Courthouse Building
500 East San Antonio Street, Room 406
El Paso, Texas 79901-2407
(915) 546-2040

Member of the Government Finance Officers Association



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO
County of El Paso,
Texas

For the Fiscal Year Beginning
October 1, 1996

Lida K. Savitsky
President

Jeffrey L. Esler
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Presentation to the County of El Paso for its annual budget for the fiscal year beginning October 1, 1996.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

County of El Paso, Texas

Preface

This preface is intended to serve the readers who may be somewhat unfamiliar with the structure and functions of county governments in the Texas. It also provides a brief overview of the duties of some of the primary officials.

County government in Texas is, for many people, the primary and most accessible level of government. County governments 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 have only a very limited ordinance making authority, as specifically granted by the State legislature.

Counties in Texas have many comparable 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, the County Judge presides 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 judges, one or more county court at law judges, one or more justices of the peace, and one or more constables. As has happened in a few other counties, several years ago, in a statewide election, the voters amended the constitution to abolish the office of the El Paso County Treasurer. After this abolishment, commissioners court formally instructed the county auditor, an apolitical and appointed official, to perform all of the statutorily mandated treasury functions. The county auditor is appointed to a two year term by the state district judges in each County. 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, and 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.

The authority of county auditors in Texas may be best summarized with a statement made by W. C. Murphy in an article entitled *County Government and Administration in Texas* (University of Texas Bulletin, 1933). Mr. Murphy's statement read "Since the auditor has the authority to impose a budget on the county, because of his power to stop payment on all warrants not drawn strictly according to the law, he has been in a position to dominate county finances." County auditors, however, should never equate the authority and responsibility of the office to "power". The duties of the county auditor are prescribed by state laws, prescribed by the standard and ethics of the profession, inherited, and some of the duties are assigned because no one else wants to do them.

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, 1997**

TABLE OF CONTENTS

<u>PAGE NO.</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
<u>INTRODUCTORY REPORTS</u>		
1-7	Budget Letter	Narrative on Budget and Financial Condition
8-21	Executive and Budget Summary	Budgetary Narrative and Results from Operations
22-25	Strategic Financial Plan	Describes Short and Long Term Financial Strategies
26-39	Fiscal Overview	Describes El Paso County's Annual Budgeting Process and Addresses the County's Financial Policies, Strategies, and Objectives
40	El Paso County Organizational Chart	County Organization by Department
41	El Paso County Organized by Function	Departments by Function
42	El Paso County Directory of Principal Officials	Principal Officials by Name and Title
43-45	Synopsis of Budgeted Funds	Fund Definitions
46	Fiscal Year 1998 Operating Budget Summary - All Funds	Budget and Actual - Revenues and Expenditures for all Funds
47	Budgetary Summary - By Fund	Budget and Actual - Revenues and Expenditures by Fund
48-49	Budget Summary for Fiscal Year 1998 and 1997	Fiscal Year 1998 and 1997 Budget
50	Summary of Budgeted Interfund Transfers	Transfers in and out
51-61	Historical Budgetary Trends - By Fund:	Fiscal Year Budgets (1992-1998) and Pie Chart of 1998 Total Budget by Fund
		Actual Revenues, Expenditures, and Budgets Graphed as Trend Bars (FY 1992-1998):
		Historical Trend of All Funds Combined
		General Fund and Special Revenue Fund
		Debt Service, Capital Project Fund, Enterprise Fund and Grant Fund
<u>REVENUES (SOURCES)</u>		
63	Revenue (Sources) - All Funds	Two Years of Budgeted and Actual Revenues (Sources) for all funds
		Pie chart of 1998 Estimated Revenues - All Funds
64	Summary of Revenues with Selected Definitions and Trends-All Funds:	
64	Taxes:	Total Taxes and Selected Tax Revenues
64		Property Tax Rate Components
65	Selected Tax Revenues, Detailed Tax Revenues and Licenses and Permits	Selected Tax Revenues, Detailed Tax Revenue Accounts and Licenses and Permits

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1997**

TABLE OF CONTENTS

<u>PAGE NO.</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
<u>REVENUES (SOURCES) - CONTINUED</u>		
66-67	Intergovernmental Revenues	Intergovernmental Revenues: Selected Intergovernmental Revenues Grants Revenues Reimbursements Detailed Intergovernmental Revenue Accounts
68-71	Charges for Services	Total Charges for Services Selected Charges for Service Revenue: Departmental/Judicial Fees Auto Related Charges Prisoner Maintenance Recreation Other Parking Detailed Charges for Service Revenue Accounts
71	Fines and Forfeits	Total Fines and Forfeits Detailed Fines and Forfeits Revenue Accounts
72	Interest	Interest and Detail Revenue Accounts
72-73	Miscellaneous	Total Miscellaneous Revenues Selected Miscellaneous Revenues: Other Stock Sales Phone Commissions Detailed Miscellaneous Revenue Accounts
74-75	Other Financing Sources	Total Other Financing Sources Selected Other Financing Sources: Bonds Transfers-In Detailed Other Financing Sources Revenue Accounts
<u>EXPENDITURES (USES)</u>		
77	Expenditures (Uses) - All Funds	Two Years of Budgeted and Actual Expenditures (Uses) for all funds Pie chart of 1998 Budgeted Appropriations All Funds
78	Budget Summary for Fiscal Year 1998 by Category - All Funds	Detail Amounts and Pie Charts of Personnel, Operating and Capital Budgeted for FY 1998 and 1997 - All Funds

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1997**

TABLE OF CONTENTS

<u>PAGE NO.</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
<u>EXPENDITURES (USES) -CONTINUED</u>		
79	Historical Expenditure Trends - By Function (All Funds)	Historical Trend - Total Expenditures - All Funds Narrative and Detailed Amounts and a Graphic Trend from FY 1991 thru FY 1998
79-80	General Government Expenditure Trend	Narrative and Detailed Amounts and a Graphic Trend from FY 1991 thru FY 1998
81-83	Administration of Justice, Public Safety and Health and Welfare Expenditure Trends	Narrative and Detailed Amounts and Graphic Trends from FY 1991 thru FY 1998
83-84	Community Services, Resource Development and Culture and Recreation Expenditure trends	Narrative and Detailed Amounts and Graphic Trends from FY 1991 thru FY 1998
84	Public Works and Capital Outlays	Narrative and Detailed Amounts and Graphic Trends from FY 1991 thru FY 1998
85	Debt Services and Other Uses	Narrative and Detailed Amounts and Graphic Trends from FY 1991 thru FY 1998
<u>GENERAL FUND</u>		
87	Fiscal Year 1998 Operating Budget Summary - General Fund, With Comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
88	Fiscal Year 1998 Budgeted General Fund Revenues (Sources)	Pie Chart of General Fund Revenue Sources by type
88	Fiscal Year 1998 Budgeted General Fund Appropriations (Uses)	Pie Chart of General Fund Appropriations (Uses) by Function
89	Budget Summary for Fiscal Year 1998 by Category - General Fund, With Prior Year Actuals	Pie Charts of the FY 1997 and 1998 General Fund Operating Budgets
<u>GENERAL GOVERNMENT</u>		
91	County Judge	Departmental Information and Trends
92	Commissioner Precinct No. 1	Departmental Information and Trends
93	Commissioner Precinct No. 2	Departmental Information and Trends
94	Commissioner Precinct No. 3	Departmental Information and Trends
95	Commissioner Precinct No. 4	Departmental Information and Trends
96-98	County Auditor and Treasury	Departmental Information and Trends
99	County Auditor and Treasury	Departmental Organization
100-101	Purchasing	Departmental Information and Trends
102-103	Personnel	Departmental Information and Trends
104-105	County Clerk	Departmental Information and Trends
106-107	District Clerk	Departmental Information and Trends
108	District Clerk	Departmental Organization
109-110	Consolidated Data Processing	Departmental Information and Trends
111-112	Elections	Departmental Information and Trends

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1997**

TABLE OF CONTENTS

<u>PAGE NO.</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
<u>GENERAL GOVERNMENT-CONTINUED</u>		
113	Facilities Management	Departmental Information and Trends
114	Landmark Building Maintenance	Departmental Information and Trends
115	Communications Center	Departmental Information and Trends
116	General and Administrative	Departmental Information and Trends
117	Grant Match	Departmental Information and Trends
118	Tax Office	Departmental Information and Trends
119	Parking Garage Maintenance and Operations	Departmental Information and Trends
120	Risk Pool Board Operations	Departmental Information and Trends
121	County Solid Waste Disposal	Departmental Information and Trends
<u>ADMINISTRATION OF JUSTICE</u>		
123	34th District Court	Departmental Information and Trends
124	41st District Court	Departmental Information and Trends
125	65th District Court	Departmental Information and Trends
126	120th District Court	Departmental Information and Trends
127	168th District Court	Departmental Information and Trends
128	171st District Court	Departmental Information and Trends
129	205th District Court	Departmental Information and Trends
130	210th District Court	Departmental Information and Trends
131	243rd District Court	Departmental Information and Trends
132	327th District Court	Departmental Information and Trends
133	346th District Court	Departmental Information and Trends
134	383rd District Court	Departmental Information and Trends
135	384th District Court	Departmental Information and Trends
136	Child Abuse Master	Departmental Information and Trends
137	Juvenile Court Referee	Departmental Information and Trends
138	Capital Murder Cases	Departmental Information and Trends
139-140	Council of Judges Administration	Departmental Information and Trends
141	District Judges-Salary Supplement	Departmental Information and Trends
142-143	6th Administrative Judicial District	Departmental Information and Trends
144	Court Master I	Departmental Information and Trends
145	Court Master II	Departmental Information and Trends
146	Criminal Law Magistrate Court I	Departmental Information and Trends
147	Criminal Law Magistrate Court II	Departmental Information and Trends
148	County Courts at Law Administration	Departmental Information and Trends
149	County Court-at-Law No. 1	Departmental Information and Trends
150	County Court-at-Law No. 2	Departmental Information and Trends
151	County Court-at-Law No. 3	Departmental Information and Trends
152	County Court-at-Law No. 4	Departmental Information and Trends
153	County Court-at-Law No. 5	Departmental Information and Trends
154	County Court-at-Law No. 6	Departmental Information and Trends
155	County Probate Court	Departmental Information and Trends

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1997**

TABLE OF CONTENTS

<u>PAGE NO.</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
<u>EXPENDITURES (USES) -CONTINUED</u>		
<u>ADMINISTRATION OF JUSTICE-CONTINUED</u>		
156	County Court at Law Judges	Departmental Information and Trends
157	Public Defender	Departmental Information and Trends
158	Justice of the Peace No. 1	Departmental Information and Trends
159	Justice of the Peace No. 2	Departmental Information and Trends
160	Justice of the Peace No. 3	Departmental Information and Trends
161	Justice of the Peace No. 4	Departmental Information and Trends
162	Justice of the Peace No. 5	Departmental Information and Trends
163	Justice of the Peace No. 6	Departmental Information and Trends
164	Justice of the Peace No. 7	Departmental Information and Trends
165	Eighth Court of Appeals	Departmental Information and Trends
166-167	District Attorney	Departmental Information and Trends
168-170	County Attorney	Departmental Information and Trends
171	County Attorney Bond Forfeitures	Departmental Information and Trends
172-173	County Attorney R. E. Thomason General Hospital Legal	Departmental Information and Trends
174	Special Probate Court	Departmental Information and Trends
175	Criminal Justice Information System	Departmental Information and Trends
<u>PUBLIC SAFETY</u>		
177-178	County Sheriff-Detention Facility	Departmental Information and Trends
179-181	County Sheriff-Law Enforcement	Departmental Information and Trends
182	County Sheriff-Courthouse Security Fund	Departmental Information and Trends
183	County Sheriff-Jail Annex	Departmental Information and Trends
184-185	Ambulance Services	Departmental Information and Trends
186-187	West Texas Community Supervision and Corrections	Departmental Information and Trends
188-190	Juvenile Probation	Departmental Information and Trends
191	Juvenile Probation	Departmental Organization
192-193	Constable Precinct No. 1	Departmental Information and Trends
194-195	Constable Precinct No. 2	Departmental Information and Trends
196-197	Constable Precinct No. 3	Departmental Information and Trends
198-199	Constable Precinct No. 4	Departmental Information and Trends
200-201	Constable Precinct No. 5	Departmental Information and Trends
202-203	Constable Precinct No. 6	Departmental Information and Trends
204-205	Constable Precinct No. 7	Departmental Information and Trends
206-207	Emergency Management	Departmental Information and Trends
<u>HEALTH AND WELFARE</u>		
209-210	City-County Health Unit	Departmental Information and Trends
211	County Child Welfare	Departmental Information and Trends

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1997**

TABLE OF CONTENTS

<u>PAGE NO.</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
<u>EXPENDITURES (USES) -CONTINUED</u>		
<u>HEALTH AND WELFARE-CONTINUED</u>		
212	On-Site Sewage Inspectors	Departmental Information and Trends
213-214	General Assistance	Departmental Information and Trends
215-216	Medical Examiner	Departmental Information and Trends
217	Child Welfare	Departmental Information and Trends
218-219	Life Management	Departmental Information and Trends
220	Charities	Departmental Information and Trends
221	Mental Health	Departmental Information and Trends
222-223	Animal Control	Departmental Information and Trends
224-225	Center for the Deaf	Departmental Information and Trends
226-227	Shelter for Battered Women	Departmental Information and Trends
228-229	Retired Senior Volunteer Program	Departmental Information and Trends
230	Project Amistad	Departmental Information and Trends
231-232	Veterans Assistance	Departmental Information and Trends
233-234	Foster Grandparent Program	Departmental Information and Trends
235-236	Keep El Paso Beautiful	Departmental Information and Trends
<u>RESOURCE DEVELOPMENT</u>		
237-238	Agricultural Co-Op Extension	Departmental Information and Trends
239	Industrial Development	Departmental Information and Trends
<u>CULTURE AND RECREATION</u>		
241-242	Ascarate Regional County Park	Departmental Information and Trends
243-244	Ascarate Golf Course	Departmental Information and Trends
245	Swimming Pools	Departmental Information and Trends
246	Rural Parks	Departmental Information and Trends
247	Montana Vista Community Center	Departmental Information and Trends
248	Sparks Community Center	Departmental Information and Trends
249-250	Library	Departmental Information and Trends
251	Coliseum	Departmental Information and Trends
<u>SPECIAL REVENUE FUNDS</u>		
253	Fiscal Year 1998 Operating Budget Summary - Special Revenue Fund, With Comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
254	Fiscal Year 1998 Budgeted Special Revenue Fund Revenues (Sources) and Appropriations (Uses)	Pie Charts of Special Revenue Fund Revenue Sources by type and Appropriations (Uses) by Function

Annual Operating Budget
For the Fiscal Year Beginning October 1, 1997

TABLE OF CONTENTS

<u>PAGE NO.</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
<u>EXPENDITURES (USES) -CONTINUED</u>		
<u>SPECIAL REVENUE FUNDS-CONTINUED</u>		
255	Budget Summary for Fiscal Year 1998 by Category - Special Revenue Fund, With Prior Year Actuals	Pie Charts of the FY 1998 and 1997 Special Revenue Fund Operating Budgets
256	<u>Roads and Bridges Fund</u> Fiscal Year 1998 Operating Budget Summary - Road and Bridge Fund, With Comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
257-258 259-260	Roads and Bridges Administration Roads and Bridges	Departmental Information and Trends Departmental Information and Trends
261	<u>Tourist Convention Fund</u> Fiscal Year 1998 Operating Budget Summary - Tourist Convention Fund, With Comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
262	Tourist Promotion Functions	Departmental Information and Trends
263	<u>County Tourist Promotion</u> Fiscal Year 1998 Operating Budget Summary - County Tourist Promotion Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
264	County Tourist Promotion	Departmental Information and Trends
265	<u>Coliseum Tourist Promotion Fund</u> Fiscal Year 1998 Operating Budget Summary- Coliseum Tourist Promotion Fund, With comparative actual and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
266-267	Coliseum Tourist Promotion	Departmental Information and Trends
268	<u>Commissary Inmate Profit Fund</u> Fiscal Year 1998 Operating Budget Summary - Commissary Inmate Profit Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
269	Commissary Inmate Profit	Departmental Information and Trends

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1997**

TABLE OF CONTENTS

<u>PAGE NO.</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
<u>EXPENDITURES (USES) -CONTINUED</u>		
<u>SPECIAL REVENUE FUNDS-CONTINUED</u>		
270	<u>County Clerk Records Management and Preservation Fund</u> Fiscal Year 1998 Operating Budget Summary - County Clerk Records Management Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
271-272	County Clerk Records Management and Preservation	Departmental Information and Trends
273	<u>Sheriff's Auction Proceeds Fund</u> Fiscal Year 1998 Operating Budget Summary - Sheriff Auction Proceeds Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
274	Sheriff's Department Auction Proceeds	Departmental Information and Trends
275	<u>Records Management and Preservation Fund</u> Fiscal Year 1998 Operating Budget Summary - Records Management and Preservation Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
276-277	Records Management and Preservation	Departmental Information and Trends
278	<u>Courthouse Security Fund</u> Fiscal Year 1998 Operating Budget Summary - Courthouse Security Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
279	Courthouse Security Fund	Departmental Information and Trends
280	<u>County Attorney Commissions Fund</u> Fiscal Year 1998 Operating Budget Summary - County Attorney Commissions Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
281	County Attorney Commissions	Departmental Information and Trends
282	<u>Alternative Dispute Resolution Center Fund</u> Fiscal Year 1998 Operating Budget Summary - Alternative Dispute Resolution Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances

Annual Operating Budget
For the Fiscal Year Beginning October 1, 1997

TABLE OF CONTENTS

<u>PAGE NO.</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
	<u>EXPENDITURES (USES) -CONTINUED</u>	
	<u>SPECIAL REVENUE FUNDS-CONTINUED</u>	
283	Alternative Dispute Resolution Center	Departmental Information and Trends
284	<u>District Attorney 10% Drug Forfeitures Fund</u> Fiscal Year 1998 Operating Budget Summary - District Attorney Drug Forfeitures Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
285	District Attorney 10% Drug Forfeitures	Departmental Information and Trends
286	<u>Continuing Legal Education Fund</u> Fiscal Year 1998 Operating Budget Summary - Continuing Legal Education Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
287	Continuing Legal Education Fund	Departmental Information and Trends
288	<u>County Law Library Fund</u> Fiscal Year 1998 Operating Budget Summary - County Law Library Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
289	County Law Library	Departmental Information and Trends
290	<u>County Attorney Labor Disputes Fund</u> Fiscal Year 1998 Operating Budget Summary - County Attorney Labor Disputes Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
291	County Attorney Labor Disputes	Departmental Information and Trends
292	<u>Court Reporter Service Fund</u> Fiscal Year 1998 Operating Budget Summary - Court Reporter Service Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
293	Court Reporter Service Fund	Departmental Information and Trends
294	<u>Ascarate Park Improvement Fund</u> Fiscal Year 1998 Operating Budget Summary - Ascarate Park Improvement Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1997**

TABLE OF CONTENTS

<u>PAGE NO.</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
<u>EXPENDITURES (USES) -CONTINUED</u>		
<u>SPECIAL REVENUE FUNDS-CONTINUED</u>		
295	Ascarate Park Improvements	Departmental Information and Trends
296	<u>Fabens Airport Fund</u> Fiscal Year 1998 Operating Budget Summary - Fabens Airport Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
297	Fabens Airport	Departmental Information and Trends
298	<u>Sheriff's LEOSE Fund</u> Fiscal Year 1998 Operating Budget Summary - Sheriff's LEOSE Fund, With comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
299	Sheriff's LEOSE Fund	Departmental Information and Trends
<u>DEBT SERVICE FUND</u>		
301	Fiscal Year 1998 Operating Budget Summary - Debt Service Fund, With Comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
301	Fiscal Year 1998 Budgeted Debt Service Fund Revenues (Sources) and Appropriations (Uses)	Pie Charts of Debt Service Fund Revenue Sources by type and Appropriations (Uses)
302	Debt Service	Departmental Information and Trends
303	Schedule of Outstanding Bonded Indebtedness	Detailed Bonds by Type and Year
304	County of El Paso Historical Ad Valorem Tax Rates	Graphic Representation of Historical Ad Valorem Tax Rates
304-305	County of El Paso Total Assessed Property Values	Graphic Representation of Total Assessed Property Values
306	County of El Paso Debt Service Principal and Interest Requirements	Graphic Representation of Debt Service Principal and Interest Requirements
307-309	Description of Indebtedness	Descriptions of Indebtedness by Year
<u>CAPITAL PROJECTS FUND</u>		
311	Fiscal Year 1998 Operating Budget Summary - Capital Projects Fund, With Comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
312	Capital Projects	Departmental Information and Trends

**Annual Operating Budget
For the Fiscal Year Beginning October 1, 1997**

TABLE OF CONTENTS

<u>PAGE NO.</u>	<u>TITLE</u>	<u>DESCRIPTION</u>
<u>EXPENDITURES (USES) -CONTINUED</u>		
<u>CAPITAL PROJECTS FUND-CONTINUED</u>		
313-314	Capital Project Planning	Narrative on Current Capital Projects Detailed Budgeted Capital Budgets by Fund, Function and Department
315-320	Impact of Capital Projects on Operating Budget	Detailed Descriptions and Costs by Project
320	Permanent Improvements	
321	Major Capital Outlays	
322-323	Description of Capital Projects	
<u>OTHER FUNDS</u>		
<u>GRANT FUNDS</u>		
325	Fiscal Year 1998 Operating Budget Summary - Grant Funds, With Comparative actuals and budgets	Synopsis of Sources and Uses of Funds and Related Fund Balances
326	Fiscal Year 1998 Budgeted Grant Fund Revenues (Sources) and Appropriations (Uses)	Pie Charts of Grant Fund Revenue Sources by type and Appropriations (Uses) by Function
327	Budget Summary for Fiscal Year 1998 by Category - Grant Funds, With Prior Year Actuals	Pie Charts of the FY 1997 and 1998 Grant Fund Operating Budgets
328-329	Grants	Departmental Information and Trends
<u>ENTERPRISE FUNDS</u>		
330	Fiscal Year 1998 Operating Budget Summary Enterprise Funds, With Comparative actuals and budgets	Synopsis of Sources and Uses of Funds And Related Fund Balances
331	Enterprise	Departmental Information and Trends
<u>APPENDICES</u>		
A-1 - A-5	Authorized Full-Time Equivalent Position Listing	Positions by Fund, Function, and Department
A-6 - A-12	Listing of Changes in Authorized Positions	Position Changes by Department
B-1 - B-2	Commissioners Court Order Approving the Ad Valorem Property Tax Rate	FY 1998 Adopted Tax Rate
C-1 - C-2	Commissioners Court Order Approving the Operating Budget for the Fiscal Year Beginning October 1, 1997	Approval of the FY 1998 Budget
D-1 - D-18	Statistical Information	Various County Statistical Information
G-1 - G-13	<u>GLOSSARY</u>	Definitions of frequently used terms





INTRODUCTION



COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

EDWARD A. DION, CPA
COUNTY AUDITOR

ROOM 406, COUNTY COURTHOUSE BUILDING
500 EAST SAN ANTONIO STREET
EL PASO, TEXAS 79901-2407
(915) 546-2040

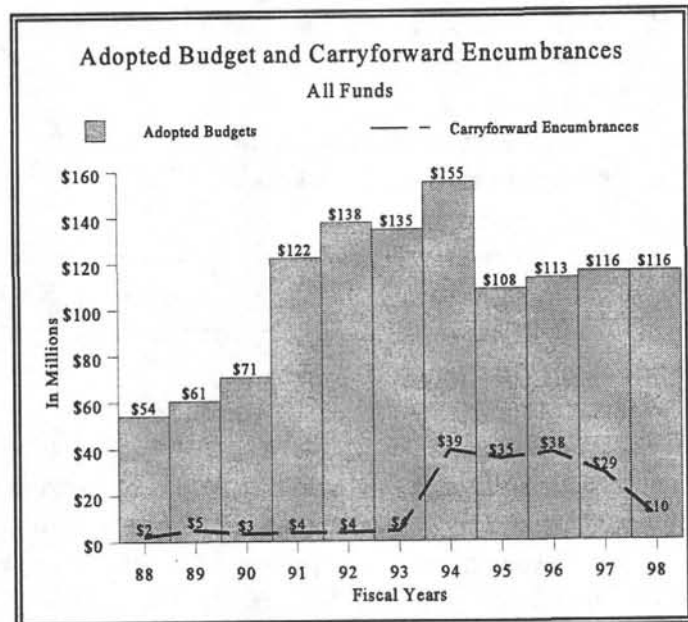
December 31, 1997

The Honorable Charles W. "Chuck" Mattox, County Judge,
Honorable County Commissioners and Citizens of the County of El Paso
County Courthouse Building, Suite 301
500 East San Antonio Street
El Paso, Texas 79901

Dear County Judge, County Commissioners
and Citizens of the County of El Paso:

We are pleased to present the fiscal year 1998 published operating budget of the County of El Paso, Texas (County) for the period of October 1, 1997 through September 30, 1998. This document addresses the County's financial policies, managerial priorities of Commissioners Court and factors impacting this budget which gave direction in its preparation. A county operating budget is required to be prepared each year by the *Texas Local Government Code, Chapter 111, Sub chapter B*. This budget as presented supports the County's strategic goals, policies and plans as outlined throughout the budget document. The budget adopted by the County totals \$116,873,500, an increase of \$788,543 or 0.68 percent over fiscal year 1997.

This budget supports achievement in various strategic areas. The County reinforced its goal of effective and efficient management of government costs of providing services through cutting costs in non-mandated areas, scaling back departmental budgets and utilization of appropriation trade-offs within the budget. This achievement was obtained mainly through reductions in areas such as general government, health and welfare, resource development, public works and capital outlays. Simultaneously, the 1998 budget includes enhancements in quality of life issues, meeting community needs, regional economic development, transportation, public safety and financial stability.



The County's most notable goals and priorities exhibited in this budget are determining the most cost effective ways to boost the general fund's revenues sufficiently to (1) effectively and efficiently operate and maintain a new jail annex providing enhancement of public safety, and to adequately fund countywide support staff related to opening the jail annex; (2) provide funds for the judiciary in addressing state mandates and community growth; (3) address establishment of an employee compensation plan; (4) provide services in order to reduce crime, homelessness and communicable diseases; (5) improve the overall effectiveness and efficiency of services rendered to the general public; (6) maintain the minimal tax rate possible; and (7) establish and stabilize the undesignated fund balance reserves of the general fund to an adequate level in order to improve the financial condition of the County in an effort to maintain and upgrade the County's bond ratings.

In order to accomplish the County's goals and objectives, the Commissioners Court from time to time meets with department heads and elected officials to discuss its economic and financial concerns. The Commissioners Court continually stresses to all county departments and officials the importance of being frugal with taxpayers' dollars and to reinforce continual efforts of increasing efficiencies of public services. Department goals and objectives are monitored for enhancement of operations in meeting the public need. Departments regularly give reports to the Commissioners Court regarding operations and public service issues.

Major goals continue to be greatly supported by the County as exhibited with funding levels throughout this budget document. Over the years, consolidations have occurred in various areas of county government with other governmental agencies. Current consolidations include:

General Government: The Consolidated Data Processing Department is managed by the County and services the County, City of El Paso and the Central Appraisal District. The City of El Paso Tax Office collects property taxes as the managing partner for all local taxing entities in the County and charges each entity for actual collections made. The County's total contribution in the 1998 budget for tax collection services is set at \$185,000.

Health and Welfare: The City-County Health District is managed by the City of El Paso and the County budgeted \$2,607,233 in fiscal year 1998.

Culture and Recreation: The County and the City of El Paso put special emphasis on promoting tourism in El Paso. The Civic, Convention and Tourism Bureau is presently managed by the City of El Paso and the County contributes half of its hotel occupancy tax revenues estimated at \$881,250 in fiscal year 1998.

Public Safety: The County Sheriff currently administers incarceration of City and County prisoners including the booking process and charges the City a fee for services rendered. Furthermore, the County provides housing of prisoners in its facilities for various other governmental agencies such as the Federal Marshal Service, Immigration and Naturalization Service, the State and City whereby the County charges a daily fee.

Additionally, the County contributes \$41,193 to the City managed Emergency Management Program.

Consolidation and privatization is being considered in other areas of county government such as the Ascarate Golf Course and County Coliseum including concessions and the olympic size Aquatic Swimming Pool at the Ascarate Regional Park. The main thrust of these efforts is perceived as an avenue to relieve the tax burden on the general public plus increase the quality of life, efficiencies, possible elimination of duplication in government, but most of all, giving the public the most for their tax dollars.

In April 1996, the county auditor's office upgraded its financial accounting software, FAMIS (Financial Accounting Management Information System) along with the purchasing agent's upgrade of ADPICS (Advanced Purchasing Inventory Control System). These system upgrades increased the efficiencies of both offices and the daily requisitioning and receiving process by County departments. A major goal for the County is to again upgrade FAMIS by mid to late 1998 along with its payroll and other proprietary software. These upgrades will provide many advantages such as preparation for the year 2000, more efficient payment processing, a more flexible and structured accounting system allowing the Commissioners Court and other departments to obtain financial information as needed, but most of all, it will take the County into a new technological era. The County is currently assessing present computer systems to revamp the County's current mainframe hardware systems for possible replacement with local area networks throughout county government. This process is proposed to be phased in over the next five years and is estimated to cost \$10,000,000.

Cooperative efforts continue between the Consolidated Data Processing Department, District Attorney, El Paso Police Department, and the Sheriff's Department in maintaining the DIMS project (District Attorney Intake Management System). This system streamlines the process of accepting or declining cases which results in time savings for law enforcement officials, increased availability of jail space and savings to the City of El Paso through reduced overtime costs.

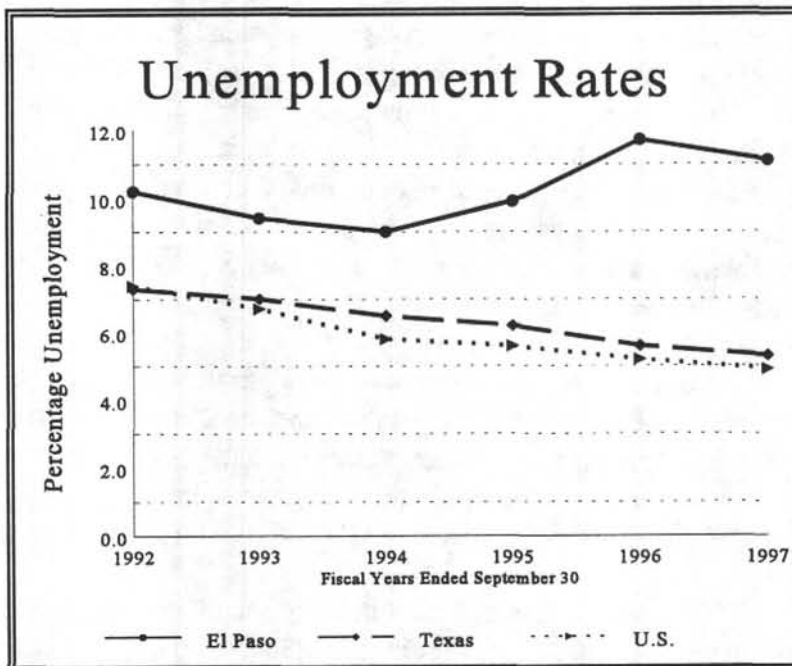
Other priorities include building out of the unfinished 5th floor now that the 11th floor is complete which made room for present and anticipated new courts providing additional services to the general public. Other issues include continually encouraging departments and officials to streamline functions to improve operational efficiencies, minimizing costs and controlling spending habits, consolidating duplicate activities and saving tax dollars wherever possible, and therefore, returning unspent appropriations at year end which, in turn, may reduce the tax burden required to provide future services. The County has a continual goal of evaluating its various functions, activities and the ever changing needs of its constituents.

ECONOMIC CONDITIONS AND OUTLOOK

The County enjoys fairly sound economic diversification. Being that El Paso is in the heart of the Southwest, many businesses are attracted to the El Paso/Juarez region. Geographic location of El Paso encourages enterprising businesses a unique versatility of being internationally known while

remaining in the United States. With Interstate 10 running east to west through El Paso and its proximity to Interstate 25 and Mexico's Pan American Highway, this area represents a trade corridor with accessibility to rail lines and six international ports of entry with Mexico. Over a number of years, the County has been actively involved in the creation of a new port of entry in Fabens. Funding is presently minimal as negotiations between the United States and Mexican government continue. It is anticipated that this bridge many be realized within the next five years as the process continues.

The El Paso region is seeing positive movement in the economy. Mexico's economy continues improving, border retail activity is gaining momentum, feeding job growth. Additionally, El Paso County has seen moderate improvement since the 1994 peso devaluation. Government remains vital to the economy as well as the University of Texas at El Paso (UTEP) and Fort Bliss Military Base. Being that the El Paso area serves as a vital retail trade center for far West Texas and Northern Mexico, the County's economy is bolstered predominately by manufacturing, military establishments, ore smelting, refining, food processing, educational facilities including the UTEP and El Paso Community College (EPCC), farming, tourism, and domestic and foreign commerce. 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 El Paso County.



According to the Texas Workforce Commission's September 1997 issue of Texas Labor Market Review, unemployment statewide fell to 5.3 percent in September, tying with December 1996 as the lowest unemployment rate since 1981. El Paso's unemployment rate for September was 11.1 percent and was down slightly in comparison to 11.7 in September 1996 due to job gains in the service industry (businesses such as restaurants and child-care) and government (City, County, Federal and State offices).

In contrast, El Paso manufacturing sector saw a reduction in their job base of approximately 2,000 jobs during 1997. Statewide, agricultural worker unemployment claims rose 5.1 percent while at the same time, a 13.1 percent decrease was noticeable in transportation, communications and public

utilities between the same period of August and September 1997. El Paso's unemployment rate remains double that of Texas as well as that of the United States.

El Paso evolved from an agricultural economy to what it is today, an international center of trade and manufacturing with an increasing population. The El Paso economy is driven by its cultural and business ties as a border region with Mexico. This part of the State ranks as one of the top growth areas in the southwestern region of the United States. According to the October 1997 issue of Fiscal Notes, published by the Texas State Comptroller, most job growth occurred in trade and services, 3,900 jobs in all, equaling three-fourths of new jobs created between June 1996 and June 1997. Construction employment swelled by 1,000 jobs in the same period to stand at a record-high level. The service sector added 2,800 jobs from June 1996 to June 1997 to reach 54,300. Business, health, and social service sectors are also experiencing growth. More business service jobs are expected with the relocation to El Paso of MCI and AT&T telemarketing operations. The State Comptroller further stated that increased retail sales indicate that border shoppers are buying again in the U.S.

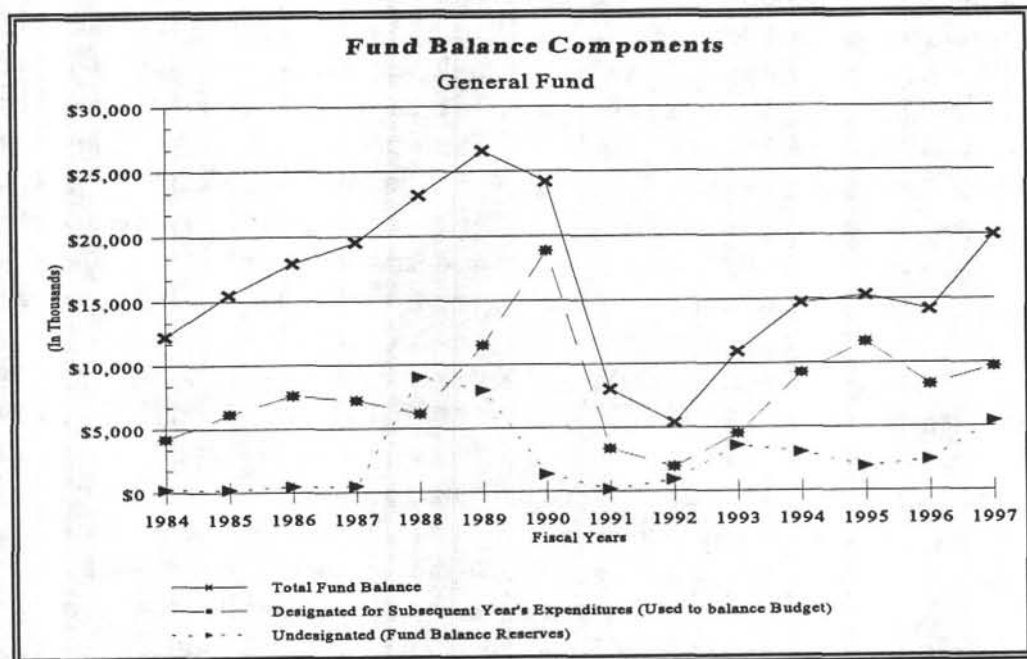
The wholesale and retail trade sectors added 1,100 jobs to stand at 57,200 jobs in June 1997, the highest level since the peso devaluation. Manufacturing jobs basically fell because of layoffs due to plant closings in the apparel industry. Plans for local business expansion and new businesses are indicative of El Paso's efforts to diversify and strengthen its manufacturing sector. Three computer manufacturers, an air conditioning plant and a tile manufacturer plan to locate in El Paso, adding 1,700 new jobs and investing an estimated \$50 million or more. The renewed attraction of El Paso County as a favorable business environment, coupled with fairly low interest rates, continues to stimulate local construction activity. Despite the sluggish employment growth in the region, overall economic conditions and job growth are expected to remain upbeat.

The graph on the following page depicts the general fund balances over the past fourteen years. This is a graph reflects that the County's fund balance grew in the mid 1980's through 1990 and then dwindled through fiscal year 1993 whereby significant amounts were utilized in balancing the general fund operating budget. Since fiscal year 1993, the County has been struggling but has made strides in rebuilding fund balance reserves. Fund balance reserves were virtually nonexistent in fiscal year 1992 and grew in fiscal year 1994. Fiscal year 1997 exhibits the most significant improvement in the general fund reserves since fiscal year 1990. The County anticipates to remain financially sound and stable through, at least, and probably beyond the fiscal year ending September 30, 2003 as reflected in the strategic plan section of this document.

The County of El Paso maintained a bond rating from Moody's Investors Service of A2 and a rating from Standards & Poor's of AA through fiscal year 1992. Beginning with fiscal year 1993, both rating companies downgraded the County's bond ratings to A and AA- respectively.

In June 1997, in conjunction with the issuance of General Obligation Bonds, the County of El Paso received an upgrade of its bond rating to A1 by Moody's Investors Service. Moody's deciding factors were focused on El Paso's strong regional economy. This favorable outcome was encouraged by growth in the County's tax base and taxable values along with improved financial position, evidence of a trend to restore adequate General Fund balance reserve levels; and the County having a manageable debt position.

During this same time period, the County also maintained its rating with AA- from Standards & Poor's. Overall, both ratings reflect the County's current stable credit position which depends upon maintaining adequate operating margins and fund balance reserves in order to maintain and improve the



County's current credit quality. It is believed that the County's fiscal 1998 budget along with the enhancement of General Fund reserves as shown on the exhibit, has improved the County's credit worthiness and reflects achievement in attaining set goals and objectives.

Moody's Investors Service defines bonds rated with an "A" as possessing many favorable attributes and are to be considered as upper medium grade obligations. Factors giving security to principal and interest are considered adequate, but elements may be present that suggest susceptibility to impairment some time in the future. The County's "A1" designation indicates that the security meets all of Moody's criteria for a single "A" rating and that it ranks at the high end of that generic rating category. According to rating definitions from Standards and Poors, an obligation of "AA" differs from the highest rated obligations only in a small degree. The obligor's capacity to meet its financial commitment on the obligation is very strong.

OTHER INFORMATION

On October 7, 1996 the Commissioners Court members adopted an operating budget for the twelve-month period ending September 30, 1997 totaling \$116,084,957. This budget was increased by Commissioners Court by a net amount of \$35,735,691 during fiscal year 1997 with fourty 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 fourty budget amendments, the operating budget totaled \$151,820,648. For comparative purposes, on October 9, 1997 the commissioners court approved and adopted an annual operating budget aggregating \$116,873,500 for the fiscal year beginning October 1, 1997.

Acknowledgments. I sincerely thank the citizens, county judge, county commissioners, and other elected and appointed officials and employees for their roles and support in developing this annual operating budget in a remarkably responsible and professional manner. Also, the preparation of this document would not have been possible without the meticulous assistance of the county auditor's hard working and professionally dedicated staff.

Very truly yours,



Edward A. Dion
County Auditor

EAD:ya





FISCAL YEAR 1998

**Executive and Budget
Summary**



EXECUTIVE AND BUDGET SUMMARY

SHORT-TERM STRATEGIES

Fund Balances

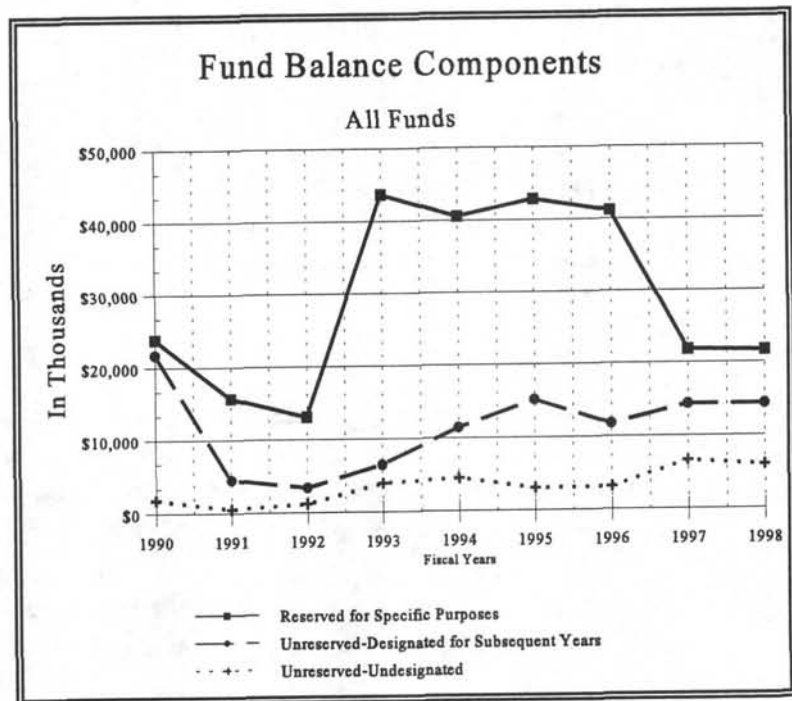
By law, the County operates under a balanced budget requirement. This does not mean that revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the commissioners court members usually decide to use, at least, a portion of the undesignated fund balances to balance the appropriations. As a sound financial management practice, the county commissioners court members consistently attempt to maintain sufficient undesignated fund balance levels to prevent the County's bond ratings from being lowered and have sufficient working capital for meeting current operating needs at all times throughout the fiscal year. Since the County's main cash inflow, namely property taxes, does not make a meaningful start until late in December each year, maintaining adequate working capital during the first fiscal quarter to meet payroll and other normal operating expenses is always a paramount concern.

A more significant purpose of the fund balances is to offset unexpected increases in costs and unanticipated dips in revenues. Fund balances serve as buffers absorbing the bumps from unanticipated and adverse short-term financial fluctuations.

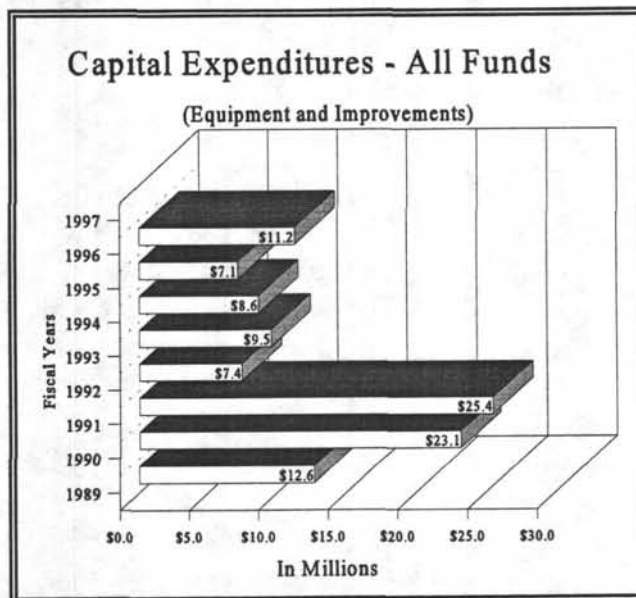
The chart above shows the recent history of the County's ending fund balance components. As the chart shows, the commissioners court members frequently decide to utilize the County's fund balance to prevent or reduce property tax increases in a given fiscal year. Ordinarily, however, such decisions do nothing more than postpone an inevitable tax rate increase for only one year. Those decisions have also caused the County's bond ratings to be lowered.

Operating Capital

The County, to an extraordinarily high degree, operates on a "pay-as-you-go" basis. This is accomplished by paying for salaries, fringe benefits, goods, services and equipment with current revenues, rather than with funds obtained from borrowing.



Once in a while, the commissioners court members defer equipment purchases for a year or more. For example, services to the citizens may not be affected much if the purchases of some replacement vehicles for the Sheriff's fleet are postponed for only one year. Services to the citizens will begin to diminish if this type of postponement is allowed for two consecutive years or more. In other words, the overall systematic long-term equipment replacement program should be kept in place to avoid major consequences. The County is in the process of developing a five year capital plan in order to measure possible impacts.



Like fund balances, enough operating capital can serve as a buffer to absorb some unexpected and unfavorable economic changes. Operating capital has filled this role in the County's budget, increasing and decreasing with economic changes.

Service Contracts

Contracting for services frequently results in a more efficient and cost effective way to provide some services. Another advantage is that it is easier to adjust contracts from year to year than it is to adjust the County's staffing levels and overhead costs for items such as new equipment, additional employees, salary increases and more building space. For these reasons, the County has approved service contracts for specialized legal services, roving bailiff to assist the courts with overflow needs, janitorial services for branch offices, concession services, cafeteria services, inmate commissary service, and meals for the nutrition program participants.

IMPLEMENTING THE STRATEGY

Four specific strategies have been identified and established as financial goals to help protect against future financial difficulties.

1. Stabilize the Sales and Use Tax

The County's sales and use tax is an unstable and difficult to forecast source of revenue. This tax usually responds quickly and unpredictably to unanticipated changes in local economic conditions. Unfortunately, there have been times when the County's service costs have not varied in relation to the erratic sales and use tax inflows.

There seems to be a rather simple way to stabilize the influence of the County's sales and use tax fluctuations on subsequent operating budgets. This would be to base the subsequent year's

revenue projections on actual collections of the past year rather than on next year's presumed growth in the tax base.

This method will prevent the budget from being held hostage to anticipated economic growth that may not occur. Nonetheless, with normal growth, actual revenues will increase and the amount of the increase should be used for the operating capital budget and to obtain desired fund balance reserves.

2. Increase Capital Budget

To the greatest extent possible, the pay-as-you-go capital budgets should be maintained at a steady level or, if necessary, restored to an adequate level before adding recurring budgetary commitments such as additional staff. In other words, the use of a strategic plan for gradually and regularly replacing some of the equipment each year will prevent all or most of the County's equipment from becoming obsolete at any one point in time.

3. Build Fund Balance Reserves

As a rule of thumb, since the general fund is the County's main operating fund, the County, should maintain a general fund balance of, at least, 5 percent of the annual general fund budget, with emphasis on reaching a 10 percent target. At the present level, this means that the County should strive to maintain a minimum undesignated general fund balance of at least \$4,600,000 up to a maximum \$9,200,000 based on the fiscal year 1998 budget. By maintaining a low fund balance, the County remains vulnerable to receiving lower bond ratings. Lower bond ratings ultimately mean more costly future borrowing mainly because interest expense is based on the County's financial position at any one point in time and its financial ability to cover unanticipated revenue losses or significant unanticipated expenditures.

Historically speaking, in recent years, actual expenditures have been less than budgeted amounts and actual revenues have exceeded budgeted amounts. Even with these favorable trends, we have not been able to achieve our 10 percent undesignated general fund balance reserve goal for several years.

4. Stabilize Property Tax Rates

Over the years, the County has strived to stabilize ad valorem property tax rates by reducing the tax rate as in fiscal year 1995, maintaining the same tax rates as in fiscal years 1996 and 1997 and minimizing a tax increase even while facing significant newly mandated increases in operating costs in fiscal year 1998. From time to time, tax rates have changed as a result of voter approval for issuance of general obligation bonds, when needed, for capital projects. Considering all these differing factors, the County's long-term plan will inevitably result in short-term fluctuations in ad valorem property tax rates in addition to the effects created by scheduled debt payments on prior bond issues. Wherever possible, fluctuations may be partially counterbalanced in the annual operating budgets by adjusting and redirecting the flow of interest income earned on capital project

funds, mostly bond proceeds, from construction projects to respective debt service funds, therefore reducing the debt portion of property taxes in the subsequent year(s).

PUBLIC BUDGET HEARINGS AND THE BUDGET SUMMARY

The budget hearing process for fiscal year 1998 did not begin until August 12, 1997 because of significant unsettled budgetary issues relating to the projected operating costs and additional staffing requirements of the newly constructed Jail Annex. On October 30, 1997 the Jail Annex was officially named the "**Leo Samaniego Law Enforcement Complex**" after the honorable County Sheriff, Leo Samaniego, the present Sheriff. These factors and the lack of a significant trade-off of appropriations with the existing downtown detention facility, plus the debatable impact on estimated revenues, was ample for the Court to postpone hearings until satisfactory assessment of the financial impact was available. The sheriff's budget request reflected a 32 percent increase, or approximately \$10,343,516 over the fiscal 1997 budget. Throughout the preliminary budget hearings, the Court took a firm position, to minimize the burden to the taxpayers of El Paso County with the increased costs of this facility. With an increase inevitable, the Court's position was made clear throughout the budget process, cut everywhere possible and reduce spending immediately.

Throughout the summer of 1997, many public budgetary meetings were held by commissioners court members. These meetings were attended by elected officials, department heads, key staff members, news media and many interested citizens before final adoption. At these public budgetary meetings, many issues were addressed such as, the impact of the Jail Annex, the issue of mandated versus non-mandated programs and levels of funding, adding statutorily approved courts, shifting of appropriations in anticipation of greater efficiencies in the Public Defenders Office regarding indigent representation, and the need for a structured system of compensating county employees.

The budget reflects a multitude of changes throughout this document. Many changes resulted in trade-offs of appropriations in the budget. Other major adjustments were obtained as a result of what was defined as either mandated or non-mandated functions of County government.

While addressing the ever increasing departmental requests, the Court orchestrating its financial priorities was firm with county departments resulting in a multitude of departmental funding changes. The Court worked diligently considering the many possible sources and uses of funds and imposed spending restrictions in late fiscal year 1997 in order to minimize spending and future costs to the taxpayers. This lengthy and diligent budgetary developmental process resulted in producing a very practical and cost efficient spending plan for the current fiscal year. It is noteworthy to mention that throughout this process, the Commissioners Court impressed upon all County departments of the County's goals and objectives of a more cost efficient and effective county government. Throughout the budget process, the Court mandated holding the line on spending and level funded various departments while cutting others. As a result of the Court's frugal fiscal management, the County actually achieved its goal of significantly reducing year end expenditures which resulted in the County's success of establishing gains in its unreserved fund

balance. The Commissioners Court is to be commended for their commitment, fiscal and financial leadership and for their diligent decisions.

The accompanying budget portrays some areas where delivery of services may be under funded and ultimately could affect meeting needs of the citizens of El Paso County. This budget, nonetheless, was constructed with innumerable efforts made by the commissioners court members to develop a conservative and yet sensible balanced budget factoring in the County's goal of generating sufficient reserves while simultaneously levying the lowest possible ad valorem property tax rate.

In the table below the operating budget comparisons for all funds reflects the adopted budgets at the start of each fiscal year exclusive of subsequent budgetary amendments as provided by law, or appropriations carried forward relating to encumbrances from prior fiscal years. This provides a means of interpretation of the actions taken by the Commissioners Court from year to year in order to measure the County's attainments regarding financial goals, objectives and policies.

**Adopted Budget-FY 1998 Highlights in Comparison to FY 1997 (All Funds)
Estimated Revenues**

Revenues (Sources):	FY98	FY97	Amount Change	% Change
Tax Revenues	\$71,389,114	\$67,933,966	\$3,455,148	5.09%
Licenses and Permits	\$184,000	\$185,000	(\$1,000)	-0.54%
Intergovernmental	\$2,040,611	\$2,487,445	(\$446,834)	-17.96%
Charges for Services	\$22,411,100	\$18,769,727	\$3,641,373	19.40%
Interest	\$1,666,706	\$1,623,540	\$43,166	2.66%
Fines and Forfeits	\$2,239,800	\$1,986,700	\$253,100	12.74%
Miscellaneous Revenues	\$1,453,776	\$1,038,252	\$415,524	40.02%
Other Financing Sources	\$3,099,683	\$3,997,806	(\$898,123)	-22.47%
Sub-total	\$104,484,790	\$98,022,436	\$6,462,354	6.59%
Designation of Fund Balance	\$12,388,710	\$18,062,521	(\$5,673,811)	-31.41%
Total Revenues (Sources)	\$116,873,500	\$116,084,957	\$788,543	0.68%
Fund Balance as % of Budget	<u>10.60%</u>	<u>10.33%</u>		

Appropriations

Appropriations (Uses):	FY98	FY97	Amount Change	% Change
General Government	\$19,257,154	\$19,383,054	(\$125,900)	-0.65%
Administration of Justice	\$18,080,853	\$16,102,983	\$1,977,870	12.28%
Public Safety	\$45,568,822	\$37,955,159	\$7,613,663	20.06%
Health and Welfare	\$5,713,936	\$6,818,326	(\$1,104,390)	-16.20%
Community Service		\$455,752	(\$455,752)	-100.00%
Culture and Recreation	\$3,697,843	\$3,072,405	\$625,438	20.36%
Resource Development	\$1,173,274	\$2,040,429	(\$867,155)	-42.50%
Public Works	\$3,279,298	\$3,217,572	\$61,726	1.92%
Capital Outlays	\$1,724,666	\$8,310,808	(\$6,586,142)	-79.25%
Debt Service	\$14,200,042	\$13,640,814	\$559,228	
Other Financing Uses	\$4,177,612	\$5,087,655	(\$910,043)	-17.89%
Total Appropriations (Uses)	\$116,873,500	\$116,084,957	\$788,543	0.68%

Budgetary Narrative on Revenues (Sources)

Total Estimated Revenues

Total estimated revenues from all sources increased by 6.59 percent from \$98,022,436 in FY97 in comparison to \$104,484,790 in FY98. Closer analyses of the components of major group classes of revenues reveals significant increases in taxes and charges for services revenues which amounted to \$3,455,148 and \$3,641,373 respectively. Concurrently, the County experienced a decrease in other financing sources and intergovernmental revenues totaling \$898,123 and \$446,834 respectively. Other revenue categories, although not material in relation to the total budget, had significant changes within their categories and will be further discussed hereafter.

Tax Revenues

Tax revenues represent approximately 61.08 percent of the total county budget to cover appropriations. The overall increase in this major classification of taxes relates mainly to ad valorem property and sales and use taxes. Hotel and motel occupancy taxes, which are also included within this group, had only a marginal increase.

On October 6, 1997 the Commissioners Court approved an ad valorem property tax rate of \$0.315 per \$100 dollar valuation. Based mostly on history and current economic influences, it is estimated that about 98 percent of the property taxes levied will actually be collected. The sales and use taxes generate the second largest amount of County tax 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 be reduced by the same amount that the sales and use taxes increased. Consequently, this legal requirement effectively removes the elasticity. Most of the other major County revenue sources, including the one-half percent sales and use tax, are limited and controlled by state legislators rather than commissioners court members.

The following historical ad valorem property tax information is provided to facilitate a better understanding of some factors affecting the tax rate in order to analyze ad valorem property tax revenues. Further analyses of these components can be found in the Debt Service section of this document.

	FY 1998	FY 1997	% Change
Adopted Ad Valorem Property Tax Rates	\$0.315000	\$0.305400	3.14%
Effective Tax Rates	\$0.300638	\$0.276725	Not Comparable
Total Taxable Values	\$15,948,106,075	\$15,529,682,734	2.69%
Total Estimated Tax Revenues	\$49,246,614	\$46,493,466	5.92%

Each fiscal year, all taxing entities levying ad valorem property taxes must calculate their taxes as prescribed by the State Comptroller of Texas. This tax calculation takes into consideration various factors unique to El Paso County. One significant requirement of these calculations is determination of an effective tax rate. The effective tax rate is based on the premise of determining

a tax rate which factors changing financial requirements from year to year relating to the repayment of principal and interest on bonded indebtedness of the County. The effective tax rate in essence assures statutory compliance of a minimum tax rate sufficient to meet debt payment requirements before a taxing entity may consider the maintenance and operations portion of its tax rate. These guidelines, also referred to as Truth-in-Taxation Guidelines, further limits the County from increasing taxes over 3 percent (the hearing rate) without proper notification of the public. These tax guides, which mirror existing tax laws, limits Texas Counties from increasing their taxes above a rollback rate (the equivalent of 8 percent above the effective tax rate), without risking the possibility of a rollback election.

The County maintained the same tax rate of \$0.3054 in fiscal years 1995 and 1997. Throughout the fiscal year 1998 budget process, the Court grappled with the reality that it could not continually take on additional mandated expenditures without a sufficient corresponding increase in new revenues. After much negotiation within the budget process, the Court compromised with a 3.14 percent increase over the effective tax rate. Due to the automatic factoring of new debt requirements into the effective tax rate and the fact that property values increased over last fiscal year by \$418,423,341 or 2.69 percent, the net increase in budgeted revenues over the prior year is projected to approximate \$2,753,148 or 5.92 percent.

Licenses and Permits

This category of revenues represents .16 percent of the County's overall budget relating to occupational licenses and alcoholic beverages and business permits. This area remained relatively stable and unchanged.

Intergovernmental

Intergovernmental revenues amount to 1.75 percent of total budgeted revenues. This area has experienced a decrease of 17.96 percent from fiscal year 1997. This revenue source has been of concern throughout most of the budgetary processes due to concerns of not becoming dependent upon such revenues. This classification can be segregated into two major components, representing general fund revenues and the remainder from other governmental agencies representing funding for various grants.

Charges for Services

This area represents 19.18 percent of the total budgeted revenues and exhibits a moderate increase from fiscal year 1997 by 19.40 percent or \$3,641,373. These increases relate to county imposed fees, vehicle registration fees, and other fees of elected officials throughout the County. The largest component of revenue in this category relates to expectations regarding revenues from housing federal prisoners in the downtown jail facility, of which the resultant projections are realistic and conservatively sound. Addressing the County's goal of enhancing the quality of life has been reinforced and seems to be on track as estimated revenues for parks and recreation grew by 10.43 percent over fiscal year 1997. This source includes fees and concession revenues from the Ascarate Golf Course and Regional Park, County Coliseum, swimming pools and other recreation related activities and comprised approximately 1.17 percent of the overall revenues within the budget.

Fines and Forfeits

This category is expected to increase \$253,100 or 12.74 percent due to the upbeat efforts and expectations of pursuing collections on outstanding bond forfeitures by the County Attorney. Approximately 77 percent of all revenues in this category relate to fines and forfeitures inclusive of fines associated with the judicial process within the County. As a component of the overall revenue estimate in the budget, this category represents 1.91 percent.

Miscellaneous Revenue

This category accounting for 1.24 percent of total estimated revenues increased noticeably from fiscal year 1997 and is comprised of a multitude of revenues which are classified as miscellaneous reimbursements and unclassified revenues. Within miscellaneous revenues, phone commissions were the main area of material increase totaling 50.72 percent over fiscal year 1997. The significant change here is indicative contractual changes of local and long-distance phone carrier commissions.

Other Financing Sources

This category is utilized to account for fund transfers into various funds from other funds. The County experienced a noticeable reduction of \$898,123 or 22.47 percent in budgeted transfers into other funds. The most significant factor attributable to this reduction is the transfer from the road and bridge fund to the general fund due to substantial use of funds within the road and bridge fund for major capital outlays in fiscal year 1997. This category represents 2.65 percent of total estimated revenues in the budget for fiscal year 1998.

Designation of Fund Balance

Utilization of fund balance represents accumulated funds estimated to be available on the first day of the fiscal year which may be used to fund future appropriations. In many cases, designation of fund balance represents funds designated for a specific purpose for which the amount was not exactly known during the budget process. As a result of the County's annual financial audit fund balances are subsequently budgeted for expenditure in the new fiscal year along with other revenue estimations. This category represents 10.60 percent of the total revenue budget. Actual budgeting of fund balance decreased in fiscal year 1998 by \$5,673,811 or 31.41 percent when compared to fiscal year 1997. The major change can be attributed to reduction within the road and bridges fund balance, but more so, this reduction is the result of budgeting of additional capital project funds received in fiscal year 1997 which were greater than those estimated to be available in fiscal year 1998. The County's capital projects funds are dwindling as projects funds are consumed and projects completed. Usage of fund balance within specific funds and their impact on fund balance reserves will be discussed later in this document at the fund level.

Budgetary Narrative on Appropriations (Uses)

The County's total budgeted appropriations can be analyzed in a variety of ways. The following overview reflects appropriation changes between fiscal year 1998 and 1997 by (1) fund and (2) appropriation categories of Personnel, Operation, Capital and transfers out.

Funds	FY 98	FY 97	Amount Change	Percent Change	Percent of 98 Budget
General Fund	\$90,849,656	\$82,575,608	\$8,274,048	10.02%	77.73%
Special Revenue	\$10,202,479	\$10,975,394	(\$772,915)	-7.04%	8.73%
Grants	\$1,058,617	\$1,470,235	(\$411,618)	-28.00%	0.91%
Enterprise		\$455,752	(\$455,752)	-100.00%	0.00%
Debt Service	\$14,200,042	\$13,640,814	\$559,228	4.10%	12.15%
Capital Projects	\$562,706	\$6,967,154	(\$6,404,448)	-91.92%	0.48%
Total Appropriations	<u>\$116,873,500</u>	<u>\$116,084,957</u>	<u>\$788,543</u>	0.68%	<u>100.00%</u>

As can be seen, it is apparent that the overall budget remained relatively constant while the general fund and debt service fund grew by 10.02 and 4.10 percent respectively. Significant reductions netted out increases resulting from grants and capital projects which because of their nature, are established on a project based budget. Due to this fact, grants are added throughout the year when contracts are awarded while capital projects are budgeted when funding transactions take place or bonds are issued. Furthermore, only when additional project related funds are identified, is it necessary to supplement capital project appropriations in the budgetary process.

Appropriation Categories	FY 98	FY 97	Amount Change	Percent Change	Percent of 98 Budget
Personnel	\$64,483,662	\$58,338,141	\$6,145,521	10.53%	55.17%
Operating	\$46,487,560	\$44,268,353	\$2,219,207	5.01%	39.78%
Capital	\$1,724,666	\$8,310,808	(\$6,586,142)	-79.25%	1.48%
Transfers out	\$4,177,612	\$5,167,655	(\$990,043)	-19.16%	3.57%
Total Budget	<u>\$116,873,500</u>	<u>\$116,084,957</u>	<u>\$788,543</u>	0.68%	<u>100.00%</u>

As reflected above, the overall budget remained stable increasing less than one percent or \$788,543. The most significant change resulted in the area of personnel increasing 10.53 percent. This increase is mainly attributable to staffing of the new jail annex. Other factors include additional staff of the new County Court at Law Number 6 with a judge and support staff plus other departmental support of the District Attorney, County Clerk and County Court at Law Administration.

As a component of the total 1998 County budget, personnel appropriations comprise 55.17 percent, operating 39.78 percent, capital 1.48 percent and transfers out 3.57 percent. Operating appropriations rose by 5.01 percent as a result of the added functions mentioned above. The County was able to obtain these increases by utilizing a trade off of appropriations throughout its general fund budget by reducing various departments, some more severe than others, and focusing on reducing areas considered non-mandated. Some of the areas which received significant decreases included Life Management, Agricultural CO-OP Extension Service, Keep El Paso Beautiful and Economic Development, a division of the El Paso Chamber of Commerce.

Capital appropriations in the adopted budget historically represent capital project funds that have been identified or new funding requiring appropriation in order to supplement existing project based budgets. As capital project funds are consumed, reduced program income is generated, thus, reducing funds available for appropriation over the project. Capital projects fund appropriations are discussed later in this document.

The county budget is categorized into eleven major classifications of appropriations. 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, (7) public works, (8) capital outlays, (9) community services, (10) debt service, and (11) other financing uses. These appropriations and their respective changes from fiscal year 1997 discussed here forward can be found later in this document.

In comparing the fiscal year 1998 and 1997 adopted budgets, it should be noted that when the County adopts countywide salary increases for the fiscal year, salary appropriations are reserved in the general and administrative account of the general fund. As a means of savings to the County, salary appropriations are distributed later during the fiscal year. This provides a more accurate estimate of the funding actually required through the remainder of the fiscal year factoring in the effect of yearly attrition. In fiscal year 1997, the County realized a budgetary savings of \$618,399 or 61.84 percent of the original appropriations of \$1,000,000 in the general fund budget. Although savings were from numerous departments within the general fund budget, significant savings resulted within departments with high attrition rates, such as the sheriff's department. One drawback or negative side effect resulted from this method of delaying transfer of appropriations. The fiscal year 1997 adopted budget was utilized as the starting point in setting the County's preliminary 1998 fiscal year budget and therefore, possibly understating some departmental requirements. Later in the fiscal year 1998, when salary appropriation needs are assessed for a funds transfer, some departments may require appropriations in excess of their approved preliminary estimated salary adjustments. Overall, this is not expected to cause a serious problem and funds in the budget are expected to be sufficient if such need arises. Clarification is meant as insight when comparing actual personnel expenditures of fiscal year 1997 with the fiscal year 1998 appropriations here forward in this document.

General Government

The primary functions in this classification are 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 auditor, purchasing, personnel, county clerk and district clerk just to name a few.

A global perspective of the 1998 budget depicts that general government appropriations represent approximately \$19,257,154 or 16.48 percent and decreased slightly by 0.65 percent from the prior adopted budget. Some of the significant impacts made within this category include increased costs in solid waste disposal, building maintenance and utility costs. In support of greater efficiencies and improving the image of our community, the Court included \$60,000 of new appropriations earmarked for an efficiency study of the operations of county departments and \$69,853 was targeted for Graffiti Wipe-out. Other changes within this classification not apparent at this level are discussed in subsequent trend sections of this document such as a significant decrease in the amount appropriated for salary increase from the prior budget.

Administration of Justice

El Paso County provides the funding to operate six County Courts at Law and a Probate Court. The County also provides facilities, operating expenses and support staff of the thirteen State District Courts in the County. Some of the other offices associated with the judicial system are the council of judges administration, county courts administration, district attorney, county attorney, public defender, two criminal law magistrates, two court masters, child abuse master and seven justices of the peace.

With a moderate increase of \$1,977,870 or 12.28 percent over the prior year, administration of justice accounts for 15.47 percent of the total 1998 budget. Additional appropriations within this area is attributed to a variety of factors such as additional statutory mandates, adding County Court Number 6 and support staff of the court and other departmental support staff, a 9.41 percent increase to the district attorney as well as other changes discussed later in document. Some trade offs not obvious in the budget include a \$100,000 increase to the public defender, a \$52,003 increase to the council of judges budget for a roving court reporter for a savings over contracting a court reporter, in turn funded by a reduction in legal fees appropriations for indigent defense. Administration of justice ranks the second highest amount of increase in the budget after public safety.

Public Safety

Major expenditures within this classification fund the county sheriff's law enforcement activities such as the downtown detention facility and the Leo Samaniego Law Enforcement Complex. Also, expenditures for the juvenile probation and adult probation departments, ambulance services, civil defense and seven constables are classified under this heading.

This area increased \$7,613,663 or 20.06 percent over fiscal year 1997 and comprises 38.99 percent of the total 1998 budget. Operations and staffing of the new east-side jail plus personnel salary adjustments mandated by a collective bargaining contract constitute a substantial part of this addition. This increase does not accurately reflect the total impact of the annex as some costs have been netted out via budget cuts within other areas of this classification. Total annex appropriations are set at \$11,102,931 in comparison to \$2,000,000 funded in fiscal year 1997. Courthouse security took a cut from \$505,144 to \$480,000 funded in part by collections of a special courthouse security fees presently estimated at \$180,000; therefore, \$300,000 of courthouse security appropriations are funded by the general fund as a trade off from sheriff department law enforcement salaries and jail food appropriations. Some minor increases were in the area of constables as a result of awards from salary grievance proceedings.

Health and Welfare

The County of El Paso and the City of El Paso jointly participate 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 those who qualify and need

help on an emergency basis. Other charitable County expenditures are made to benefit abused and neglected children, battered spouses, veterans and the deaf.

Health and welfare approximates \$5,713,936 or 4.89 percent of the total 1998 adopted budget. This funding amount was \$1,104,390 or 16.20 percent less than the amount funded in fiscal year 1997. Most areas in this category absorbed a decrease such as Animal Control, Charities, City-County Health Center, County Child Welfare, General Assistance, and the El Paso Center of the Deaf among others. The effect on individual budgets is discussed later in this document.

Community Service

This area relates to the East Montana Water Project budgeted in fiscal year 1997 to cover startup of a County Water Utility System comprised of approximately eight small water systems. The County is purchasing the existing systems, will make major improvements, and in turn will pay for the operation and maintenance of the water facility. This facility is anticipated to be contracted out for operation whereby the related debt will be repaid through water fees paid by users of the system.

Resource Development

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

This category was the topic of much debate throughout the budget process and was decreased by \$867,155 or almost 43 percent from the prior year. As a component of the budget, this classification currently represents about 1.0 percent of the adopted budget. A few of the areas receiving the most severe reductions were the economic development division of the El Paso Chamber of Commerce, reduced by \$20,000 or a 25 percent decrease from \$80,000 in the prior budget and the Texas Agricultural Coop Extension Service, reduced by 19.58 percent or \$78,614 for total funding to \$322,939. Other changes within this category are discussed later in this document.

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, ice hockey and a wide variety of other 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 promote tourism and conventions. Hotel occupancy tax revenues are also used to pay for a part of the Sun Carnival Program. This areas comprises 3.16 percent of the overall budget and increased by just over 20 percent in fiscal year 1998.

Public Works

The County maintains several hundred miles of roads, streets and highways and numerous bridges. The County operates under the unit road system that was approved by County voters many years ago. Under this system, the four Commissioners' precincts are combined, for operating purposes, into a single unit and the Commissioners Court appoints a roads and bridges administrator. The roads and bridges administrator is responsible for planning, engineering, building and maintaining of all the County's public roads and bridges.

At 2.81 percent of the overall adopted budget, the public works budget totals \$3,279,298. This area increased by 1.92 percent or \$61,726. This category is mainly represented by the roads and bridges fund which funded major capital outlays for equipment in prior fiscal years utilizing fund balance and the main reason for this decrease.

Capital Outlays

This category is used to account for major expenditures made to acquire furnishings and equipment and major capital expenditures of the capital project fund. These expenditures are presumed to benefit both the present and future fiscal periods. During fiscal year 1997, the County's projects progressed and substantial capital funds were expended. Due to reduced resources for capital projects, a 79.25 percent reduction resulted. Only 1.48 percent of the 1998 adopted budget represented capital appropriations which totaled \$1,724,666. The components of capital appropriations are \$562,706 in capital projects with the remainder representing new capital appropriations in other funds as reflected on the next page.

Capital Outlays by Function	FY 1998	FY 1997	Amount Change	Percent Change
Gen. Government	\$62,654	\$21,170	\$41,484	195.96%
Administration of Justice	\$66,100	\$10,000	\$56,100	561.00%
Public Safety	\$329,341	\$173,112	\$156,229	90.25%
Health and Welfare		\$75,800	(\$75,800)	-100.00%
Culture and Recreation	\$182,950	\$177,865	\$5,085	2.86%
Resource Development	\$120,915	\$195,663	(\$74,748)	-38.20%
Public Works	\$400,000	\$690,044	(\$290,044)	-42.03%
Capital Projects	\$562,706	\$6,967,154	(\$6,404,448)	-91.92%
Total Capital Outlays	\$1,724,666	\$8,310,808	(\$6,586,142)	-79.25%

Debt Service

This area relates to the County's bonded indebtedness required for principal and interest payments due each year as set out in various bond amortization schedules. These expenditures are funded by ad valorem property taxes which by law constitute the interest and sinking portion of the County's tax rate having priority over the maintenance and operating component of the ad valorem property tax rate.

Other Financing Uses

Other financing uses for the most part represent transfers out between funds or the result of bond transactions such as defeasance or refunding of bonds. The purpose of these transfers is to provide a means of funding to another fund or to record liquidations which do not represent actual expenditures.





FISCAL YEAR 1998

Strategic Financial Plan



STRATEGIC FINANCIAL PLAN

At the present time, the County's strategic financial plan rests with the governing body and emphasizes stability of expenditures while focusing on increased revenues. The County's strategic plan includes moderate growth and inclusion of funding for statutory mandates such as increases in public safety and administration of justice. The County's plan is a five year projection based on known impacts on the county and expected growth potential. In-depth and detailed studies are made before bond issues are submitted by the governing body to the voters to approve funding of construction or acquisition of new capital. These studies are designed to ascertain whether new revenues will be required or if normal anticipated revenue growth is expected to be sufficient to fund new operating and maintenance costs associated with each project. A five year forecast of the County's net budget requirements is shown below:

Fiscal Years	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	
Increase in County Revenue needed (From prior year)	\$9,687,454	\$13,825,488	\$2,612,198	\$1,949,059	\$1,937,349	\$4,967	
Projected increase in Revenues (From prior year)		\$1,503,713	\$4,048,280	\$4,410,108	\$4,524,777	\$4,478,340	
Revenues over/(under) Requirement		Utilized Fund Balance	(\$12,321,775)	\$1,436,082	\$2,461,049	\$2,587,428	\$4,773,373
Total amount Over/Under Requirements for 5 year forecast						<u>(\$1,063,843)</u>	

A SIMULATION MODEL

This model has been designed to show some hypothetical outcomes, both favorable and unfavorable, which could happen from following identified strategies over the next five fiscal years. This model shows the fiscal year ending 2003 as the most favorable as the County's debt service requirements decline.

One important feature of this model is that it shows that the actual revenues sometimes fluctuate in opposite ways and different proportions from actual expenditures for goods and services. These variances produce built-in budget "surpluses or deficits". The County's balanced budget requirement means, of course, that there will never be an overall budgeted deficit. The purpose of the strategic financial plan is to equalize revenue and expenditure fluctuations through financial mechanisms, rather than through constant changes in the County's programs and service levels.

The graphic illustration on the next page is a bar chart showing hypothetical "surpluses and deficits". In fiscal year 1998 the Commissioners Court utilized \$9,687,454 of general fund reserves to balance the general fund's appropriations in order to balance the budget with estimated revenues. These difference amounts are founded on the premise that actual revenues are anticipated to increase approximately by 5 percent in the area of taxes and 2 percent overall in other categories. Overall, actual revenues are not expected to fluctuate erratically from year to year with an average annual growth rate of 3 and 5 percent. Expenditure changes are expected to vary anywhere from 2 and 3

percent each year depending upon mandates and legislative changes exclusive of any significant new additions to the budget. The main factor of the projected deficit in fiscal year 1999 relates to the addition of County Court Number 7 and various associated staffing requirements, operational costs of a Post Adjudication Center for the Juvenile Probation Department, automatic contractual collective bargaining salary adjustments, full funding of the jail annex pod operations which are only funded for 6 months in fiscal year 1998, growth needs due to inflation and the possibility of general employee cost of living increases, if any.

Unless additional revenues are identified to counter these expenditures, the County most likely will again be faced with either raising additional revenue, pursuing additional budget cuts or possibly utilizing fund balance reserves to the extent possible. The County is actively monitoring the new jail annex as it has significant implications on additional revenues to cover much of the added expenditures in this budget. Revenue production relating to the jail annex may have a substantial impact on future budgets depending on the impact on the County's reserves.

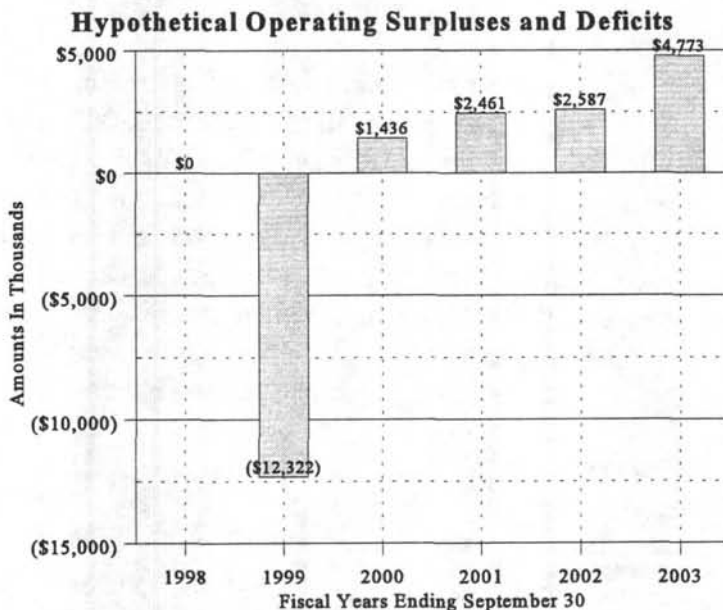
Over the long-term, the County's strategic financial plan helps smooth out the economic peaks by diverting money to the fund balance and operating capital. Also, within the strategic financial plan's controlled environment, the economic valleys can be filled by taking money from the fund balance, regulating operating capital expenditures and aggressively implementing and closely monitoring the property tax stabilization program.

A vital feature of the strategic plan is shown in the fiscal year ending 2000, assuming action is taken to stabilize fiscal year 1999, when the actual revenues are estimated to surpass the amount allocated to the operating budget. Under standard estimating procedures, it would be impossible to predict exactly when and how much actual revenue dips and increases will be. Also, the operating budget could be based on an overly optimistic property tax revenue estimate.

Taxes

Some governmental entities, other than Texas counties, are able to use tax rates to make short-term adjustments in the operating budget. In El Paso County, however, the very stringent truth-in-taxation legislation enacted by the State greatly limits our ability to use property taxes and the sales and use taxes to make short-term adjustments.

Generally, changes in the County's tax rates or tax structure should be viewed as long-term financial adjustments. For example, a tax rate increase is usually made to correct an existing or projected long-term imbalance between revenues and service costs, not just to balance a single year's



budget. For this reason, County Government should strive to maintain a steady increase in revenue while costs are on the rise. Failure to adequately fund current expenditures in effect compounds future funding deficiencies. Without adequately funding expenditures when introduced into the budget, the County limits its financial future by impacting future revenues with past unfunded costs thus preventing growth. Due to the nature of the County's property tax calculations, lost revenues may not be recaptured in subsequent years, to do so would expose the County to even further reductions as mandated by taxpayers.





FISCAL YEAR 1998

Fiscal Overview



FISCAL OVERVIEW

BUDGETARY AND ACCOUNTING STRUCTURE

The County's budgetary and accounting 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 and;
2. the transfer of certain fines, fees and forfeitures from the road and bridge fund to the general fund to pay for policing the County's roads. This transfer is made once each year with the approval of commissioners court in accordance with governing statutes and legal opinions.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is established by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. Ordinarily, only current assets and current liabilities are included on the balance sheet with this measurement focus. The operating statements of the funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). In the case of the County, "measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for principal and interest on general long-term debt, which is recognized as an expenditure when due. In addition, prepaid expenditures are recognized as expenditures when paid.

Revenues susceptible to accrual include property taxes, special assessments, licenses, interest income and charges for services. Sales and use taxes collected and held by the State at fiscal year end on behalf of the County also are recognized as revenue. Fines, forfeitures and permits are not susceptible to accrual because generally they are not measurable.

Deferred revenues arise when potential revenues do not meet both the measurable and available tests for recognition in the current period. Deferred revenues also come about when resources are received by the County before the County is legally entitled to them. In succeeding periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the statements and revenue is recognized.

OTHER FUNDS

In keeping with a commissioners court policy of trying to sustain an undeviating service level, the majority of the other funds have only nominal changes from fiscal year 1997. The debt service requirements for fiscal year 1997, in fact, declined mainly because of making principal payments and factors of prior restructuring which resulted from a refunding of outstanding indebtedness at lower interest rates.

COMPENSATION AND BENEFITS

Effective January 1, 1998, the commissioners court approved an Annually Determined Contribution Rate (ADCR) of 9.04 percent of total salaries for the Texas County and District Retirement System (TCDRS).

In general, the current operating budget provides funding for a salary increases for employees varying from .5 percent to 4.0 percent within designated salary ranges. The commissioners court did, however, grant a few employees various salary increases that were greater than the range mentioned above.

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 the 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, and debt service funds are included in the annual budgets. Also, budgets are adopted for the major capital construction projects.

According to various applicable budget laws, any of the 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 operating 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.

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 budgets. 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 members. During at least one of the early public hearings, one or more representatives from each department or agency will appear before the commissioners court members 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 formally approved by the commissioners court, the accounts payable division and payroll division continually monitor budgetary limits to prevent expenditures from exceeding appropriation limits. In addition, the county auditor 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.

The Budgeting Process Detail

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(b)(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. The amounts budgeted in a fiscal year for expenditures from the various funds of the county 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 1998
OCTOBER 1, 1997 - SEPTEMBER 30, 1998

Proposed Dates

Proposed Actions

February 20, 1997

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:

Personnel: Authorizations-increases and decreases

Salaries: Cost of living and/or merit increases

Capital Outlays: Improvements, new equipment

TENTATIVE BUDGETARY CALENDAR FOR FISCAL YEAR 1998
OCTOBER 1, 1997 - SEPTEMBER 30, 1998

Proposed Dates

Proposed Actions

Services: Increases and decreases

Car Allowances: Mileage rates and travel

- | | | |
|----------------------------------|----|--|
| February 20, 1997 | 2. | The county payroll division will develop a payroll report showing projected salary costs by department for the budgetary period October 1, 1997 through September 30, 1998. 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 February 24, 1997. |
| March 3-5, 1997 | 3. | The budget officer will prepare tentative departmental budgetary request forms. The target date for the completion is March 10, 1997. |
| March 10-14, 1997 | 4. | The budget officer will verify the Manning Table Report with current payroll data; separate the report by department and will attach one copy to each departmental budgetary request form. |
| April 1, 1997 | 5. | The budget officer will distribute the tentative budgetary request forms to departments with instructions including input, if any, from the Commissioners Court members. |
| April 15, 1997
April 30, 1997 | 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 1997-1998, 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 16, 1997. |
| May 31, 1997 | 7. | The budget officer plans to present the preliminary budgetary proposal to Commissioners Court. |

TENTATIVE BUDGETARY CALENDAR FOR FISCAL YEAR 1998
OCTOBER 1, 1997 - SEPTEMBER 30, 1998

Proposed Dates

Proposed Actions

- | | | |
|----------------------|-----|--|
| June 6-23, 1997 | 8. | Commissioners Court will approve a schedule for public departmental budgetary hearings. Commissioners Court will conduct public hearings and make adjustments. |
| September 5, 1997 | 9. | As required by Chapter 26 of the <i>Texas Property Tax Code</i> , 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. |
| September 5, 1997 | 10. | 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 5-19, 1997 | 11. | 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 5, 1997 | 12. | 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. |
| September 16, 1997 | 13. | 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 <i>Texas Property Tax Code</i> . |
| September 19, 1997 | 14. | Pursuant to the <i>Texas Local Government Code</i> , § 111.038, Commissioners Court will publish a notice of a public hearing on the 1997-98 operating budget once in both major local newspapers, stating the date, time and location of the hearing. |

TENTATIVE BUDGETARY CALENDAR FOR FISCAL YEAR 1998
OCTOBER 1, 1997 - SEPTEMBER 30, 1998

Proposed Dates

Proposed Actions

- | | |
|--------------------|---|
| September 30, 1997 | 15. 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. |
| October 2, 1997 | 16. The budget officer will present the final proposed budget to Commissioners Court. |
| October 2, 1997 | 17. Pursuant to the <i>Texas Local Government Code, § 111.037</i> , 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. |
| October 6, 1997 | 18. Pursuant to the <i>Texas Local Government Code, § 152.013</i> , Commissioners Court shall set the expenses 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. |
| October 6, 1997 | 19. 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. |
| October 9, 1997 | 20. The budget officer will prepare the budget in the final adopted form and reproduce copies for distribution. Pursuant to the <i>Texas Local Government Code, § 111.040</i> , Commissioners Court will file copies of the adopted budget with the county auditor and the county clerk |

Financial Policies, Strategies and Objectives

Financial Policies

The County of El Paso's financial policies reflected herein are intended to provide readers of this document insight and background on county government. These policies are indicative of significant factors impacting the budgetary decisions of the Commissioners Court, County Officials and Department Heads in the fiscal management of the County. These policies are not all inclusive of every possible scenario in the fiscal management of the County. Rather, they are intended as a reference guide in the decision-making process of the Commissioners Court, instilling continual maintenance of and progression of innovative fiscal management in meeting the increasing demands on the County as well as achievement of short and long-term goals and objectives.

Over the past few years, the County has put more emphasis on establishment of an overall financial policy guide which is updated annually as part of the ongoing budgetary process. Some areas such as the cash management and investment policy are only touched upon briefly due to the fact that they are maintained as separate policy guides.

Operating Budget Policies

1. The County will formulate a budget based on actual and anticipated revenues and other financial resources estimated to be available as provided by law on the last day of each fiscal year to fund the proposed budget. The fiscal year of the County spans a twelve month period of October 1 through September 30.

2. A major factor for any governmental unit is not to become dependent upon state or federal funds which could dissipate from one year to the next. In order to ensure sound fiscal budgeting, the most significant expenditure items within each fund, typically salary and fringe benefit expenditures, followed by operating costs, will not exceed the sum of stable operating revenues from ad valorem property taxes, sales taxes plus a reasonable estimate of operating income.

3. On a yearly basis, the County will analyze the fees and charges it sets and associated costs in order to preserve stability and enhancement of the revenue stream to the County. Furthermore, a continual assessment will be made of the outstanding sources of revenue with emphasis on

innovative approaches to enhancement of collection efforts if warranted.

4. During the budgetary process, funding priority will be given to all mandated functions and programs within the County when allocating scarce resources. Statutorily required, new or expanded services will be implemented without reduction or trade off of expenses or revenues from other mandated functions or programs. This applies to personnel, operating and capital budgets. All other additions or expansions of expenditures will be implemented provided there is a trade off with other expenditures or certification of new revenue sources prior to adoption of the budget.

5. Non mandated funding will be restricted to programs that enhance economic development or which are deemed necessary to supplement support services as provided by the County.

6. 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*.

7. The Court will aggressively seek and encourage cooperation between local governmental entities; support efforts of increased efficiency in planning and funding of discretionary community projects; identify and eliminate duplicate services and related costs and encourage community and business involvement in improving services to the citizenry of the County.

8. In addressing future goals and objectives, the County will continually formulate and maintain revenue trends and expenditure forecasts at a minimum five years ahead of the current fiscal year. For the most part, future projections will be based on prior year actuals and projected future economic indicators such as the rate of inflation, growth, the local economy, national and international factors affecting the El Paso border region and other relevant known factors.

9. Within the next year, the County of El Paso will address various computerized financial applications in order to prepare itself for the year 2000. Additionally, over the next five years, the County will actively evaluate options of computerization such as networking various functions which are now totally reliant on mainframe computerization. This process will entail much analysis at the individual department level and may impact the budget spanning numerous years and possibly result in the issuance of debt. The

Operating Budget Policies-Continued

overall objective is to utilize current technology in order to take advantage of the cost efficiencies of such systems as compared to the costs of maintenance of the present mainframe systems. This fits into the overall objective to continually increase the efficiencies of County government, thereby reducing costs to the taxpayer.

Revenue Policies

The County will maintain a stable and diversified revenue system to protect it from short term fluctuations in any single revenue source by doing the following:

1. Establishing user fees and charges permitted by law at levels associated with the direct costs of providing those services including, when applicable, indirect costs. Furthermore, the County will annually evaluate fees and charges to assure that total costs are covered and will adjust accordingly to keep pace with the cost of providing those services;
2. Pursuing the enactment of new legislation, when deemed warranted, to permit changes in user fees and charges;
3. Aggressively collecting ad valorem property tax revenues including filing suits when permitted by the *Texas Property Tax Code*; and,
4. The operations of the road and bridge fund will be supported with vehicle registration fees and once each year all applicable fines and forfeitures will be transferred from the road and bridge fund to the general fund. In addition, excess road and bridge funds may also be appropriated and transferred to the general fund.

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 total operating budget.
2. Not allowing, in any one fiscal year, balancing of the general fund budget utilizing fund balance totalling more than 15 percent of the general fund appropriations while concurrently maintaining adequate reserves as defined by the County. For Example:

Fund Balance=\$15 Million
Adequate Reserves=5% of General Fund Budget
Adopted Budget=\$100 Million

Fund Balance - Reserves $\frac{\$15 - \$5}{\$100} = 10\%$
Adopted Budget

3. Not allowing revenues generated by the levies of the sales and use taxes and ad valorem property taxes to exceed 65 percent of the total budgeted expenditures.

Transfers between funds, unless provided for with specific previously approved budgetary provisions, will only be made after approval by the Commissioners Court.

Budget Process

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.

The proposed budgetary material will contain schedules relating to: (1) proposed personnel staffing levels including individual salaries and associated fringe benefits, (2) equipment requests, (3) ongoing capital projects, and (4) any information, data or analyses requested by Commissioners Court.

Initial budget material will be submitted to Commissioners Court around June 1 of each year. Revenue estimates will not be provided until information required to compute the ad valorem property tax rate, in accordance with the truth-in-taxation legislation, is received from the El Paso Central Appraisal District (CAD) on July 25, or as soon thereafter as practical.

The proposed budgeted revenues will be provided by the county auditor pursuant to the *Texas Local Government Code*.

El Paso County will formally approve and adopt the annual operating budget as close to October 1 of each year as possible, usually, the earliest being at the first regularly scheduled meeting of the Commissioners Court as prescribed by law.

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 throughout the budget.

Budget Process-Continued

County budgeting procedures will focus on identifying distinct functions and activities of county government and allocation of resources to adequately perform these functions and activities at a defined level of service.

All amendments to the approved appropriations will require written request and justification for transfer from the respective department head or elected official. Only Commissioners Court has authority to approve budget amendments. Approved budget amendments resulting in a new appropriation must be recorded prior to expenditure against such appropriation.

Commissioners Court may, at any time and for any duration, institute a freeze on hiring, promotions, transfers, operating expenditures and capital equipment purchases as deemed financially necessary and appropriate. If such action is taken, Commissioners Court may make exceptions on a case-by-case basis as deemed necessary in the particular circumstances.

Accounting, External and Internal Auditing, and Financial Planning

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.

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 monitored and compared to the associated budgeted amounts.

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.

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.

Cost versus benefit studies will be made, when deemed appropriate by Commissioners Court, on non-recurring expenditures and capital projects.

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.

The county auditor's staff will continually conduct internal audits throughout the County that are designed to strengthen internal accounting and budgeting controls and to protect the County's assets.

Personnel Policies

At the present time, the County does not have any definitive policy or plan allowing for progressive advancement within pay levels for the various job classifications of the county with the exception of sheriff deputies and detention officers which follow a compensation plan in compliance with an approved collective bargaining agreement.

The Court will actively pursue the reduction of employee turnover in the County and institute a salary plan in order to encourage career employment with the County to maintain the County's valuable employee workforce. The Commissioners Court will study this situation and coordinate efforts researching possible alternative solutions for consideration by the Court. The Court will actively pursue establishment of a system of defining progressive levels within job classes. Furthermore, the Court will provide a system of fair compensation to employees based on set performance measures. Any such system, will be an issue to be addressed during budgetary hearings and funded accordingly as soon as financially practical. Until such time, the Court will continue to give cost-of-living increases when and in the amounts it deems appropriate.

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 table as approved by the Commissioners Court. All personnel actions will be in strict compliance with applicable State and Federal laws and county policies.

Personnel Policies-Continued

All additional positions, position upgrades, reclassifications and reorganizations will not be implemented without prior approval of Commissioners Court.

Overtime compensation payments may only be made to nonexempt employees at a rate of time and a half when overtime appropriations have been provided by the Commissioners Court.

A department head or elected official may, at their discretion, delete or downgrade positions. A reduction in workloads or technological advances may be among the reasons for taking these actions.

Reserve Policies

The County will maintain a nominal appropriated reserve to provide funding, by means of a formal budgetary 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.

Each fiscal year, the Court will establish four contingency reserves (Personnel, Maintenance and Operations, Equipment, and Professional Services) within the general fund account titled general and administrative. Each reserve, at a minimum, will be established at one quarter of 1 percent of the total general fund appropriations for any fiscal year. These funds will only be distributed by majority vote of the Commissioners Court.

The Court will make every effort to maintain an emergency reserve. This unbudgeted unreserved fund balance should, at a minimum, equal at least 5 percent, but not more than 10 percent, of the total general fund adopted operating budget in any one fiscal year. Maintenance of this reserve is only in the event of an unanticipated emergency, calamity, natural disaster or the loss or shortfall of a major revenue source. Additionally, working capital is essential to the County due to the fact that inflow from ad valorem property taxes, the major revenue source, does not become substantial until mid December or the third fiscal month. This reserve will be monitored periodically and is continually estimated during the budgetary process by the county auditor. The appropriateness of the County's unreserved fund balance will be periodically reviewed.

Insurance reserves and appropriations will be maintained in the budget at levels agreeable with the risk manager's recommendations. These

reserves and appropriations will be designed to satisfactorily indemnify the County elected officials and department heads against losses.

In regard to reserves in capital projects, immediately after a capital project has been completed, residual unspent funds will be transferred, with Commissioners Court approval, to the respective debt service fund as a means of reduction of debt, or otherwise, as stated in the order issuing the bonds. Project managers will notify the county auditor's office immediately upon completion of all projects in order to reduce the County's exposure to arbitrage rebate calculations, and actual rebate costs.

Fixed Assets and Capital Planning

The Commissioners Court will continually assess the County's capital needs and establish policies, procedures and plans to address infrastructure, fleet and general capital needs of the County in its budgetary process.

All purchases of items costing \$300 or more and having a useful life expectancy of at least one year will be reflected in the County's financial inventory. The county auditor's office will reconcile the yearly inventory listing provided by the purchasing agent periodically to the County's financial accounting records.

During each annual budgetary process, the Commissioners Court members will evaluate the County's inventory. After the evaluation is made, satisfactory financial arrangements will be made to either repair or replace depreciating items, as deemed necessary.

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.

To reduce the County's overall expenditures, the purchasing agent will, wherever deemed appropriate, issue useable items placed in storage to departments and agencies requesting comparable new equipment.

Fixed Assets and Capital Planning-Continued

The Court will evaluate the capital needs of the County during each budget cycle for fiscal budget impact and will update its present and future capital plan.

Debt Management Policies

The County will not, under any circumstances, use funds earmarked for payment of the current portion of long-term debt for current operations pursuant to Article XI, Section 7 and Article VIII, Section 9, of the Texas Constitution.

When the Commissioners Court makes a determination to issue bonds, the policies below will be followed.

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. Debt service appropriations in total 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 property values in El Paso County. The net valuation of taxable property values 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 bonds will not exceed the useful life expectancy of the capital project or equipment for which the borrowing was done.

The Commissioners Court will make a diligent effort to coordinate planning, issuing and timing of bond issues with the overlapping jurisdictions in the County.

Cash Management and Investments Policies

All county funds will be deposited on the same day received in order to optimize the County's cash flow, liquidity and interest earnings. Receipt and disbursement of funds will be performed in compliance with applicable provisions of the *Texas Local Government Code*.

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 a way that generates the most interest income for the County, while at the same time, maintains diversification of investments with the paramount consideration being **safety** at all times.

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. The County will issue quarterly investment reports in a timely manner.

Strategies and Plans

County strategies and plans will be integrated into all departmental budgets to ensure unified efforts within county government to achieve the goals and objectives of the County. These are guidelines which demonstrate the steps undertaken in order to meet the objectives of the County without negatively impacting other goals within the County. Performance measures and productivity indicators will be integrated into all departmental budget requests. The County's strategies and plans are guidelines necessary in order to allow the Commissioners Court and the citizens of El Paso County a means of evaluating County government's efficiency and effectiveness in utilizing taxpayer dollars in achieving its goals and objectives.

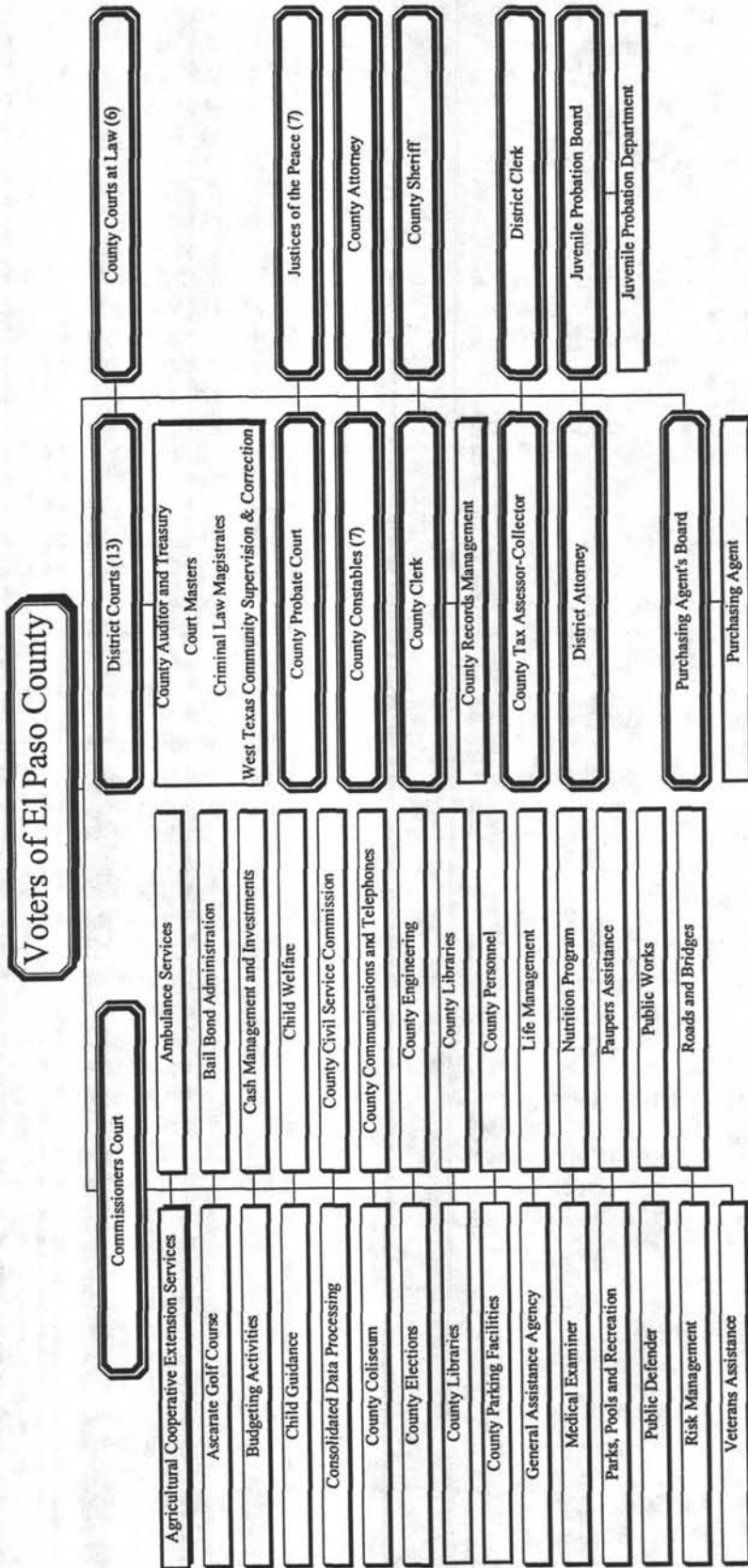
Objectives of the County of El Paso

- To listen to the concerns of Citizens of El Paso County
- Enhancement of the quality life for all citizens
- Effective and efficient County Government
- Providing responsive services
- Addressing and meeting community needs
- Enhancement of regional economic development
- Support of the Judiciary and Public Safety
- Provide community development
- Providing transportation in rural areas of the County
- Maintenance of adequate unbudgeted fund balance reserves
- Improved County bond ratings and thus reduce future costs
- Enhancing environmental safety
- Increased efficiencies without increasing costs to taxpayers
- Financial stability at a minimal cost to the taxpayer
- Reducing taxes by identifying new revenue sources
- Increasing community participation in county government

COUNTY OF EL PASO, TEXAS

Organizational Chart

As of October 1, 1997



Organization by Function

Administration of Justice

District Courts
Council of Judges Administration
6th Administrative Judicial Region
Court Masters

Criminal Law Magistrates
County Courts at Law
County Probate Court
Public Defender
Justices of the Peace
8th Court of Appeals
Law Library
District Attorney
County Attorney

County Attorney - Bond Forfeitures
County Attorney (RETGH - Legal)

General Government

Commissioners Court
County Auditor and Treasury
Purchasing
Personnel
County Clerk
District Clerk
Data Processing
Elections
Facilities Management
Communications
Tax Assessor-Collector
Parking Garage Maintenance and Operations
Risk Pool Board Operations
County Solid Waste Disposal

Health and Welfare

City-County Health Unit
On Site Sewage Inspections
Medical Examiner
General Assistance
Child Welfare
Life Management
Charities
Mental Health
Animal Control
Center for the Deaf
Shelter for Battered Women
Retired Senior Volunteer Program
Foster Grandparent Program
Project Amistad
Veteran's Assistance
Keep El Paso Beautiful



Resource Development

Agriculture Co-Op Extension
Industrial Development

Public Safety

County Detention Facility
Sheriff - Law Enforcement
Jail Annex
Courthouse Security
Ambulance Service
West Texas Community Supervision
and Corrections
Juvenile Detention/Probation
Constables
Emergency Management

Culture and Recreation

Ascarate Regional County Park
Ascarate Golf Course
Coliseum
Swimming Pools
Rural Parks
County Libraries
Community Centers

COUNTY OF EL PASO, TEXAS
Directory of Principal Officials
As of October 1, 1997

Commissioners Court (The Governing Body)

Charles W. "Chuck" Mattox, County Judge
Charles C. Hooten, County Commissioner, Precinct Number 1
Carlos Aguilar III, County Commissioner, Precinct Number 2
Miguel Teran, County Commissioner, Precinct Number 3
Daniel R. Haggerty, County Commissioner, Precinct Number 4

The Council of Judges

William E. Moody, Local Administrative Judge, 34th Judicial District
Sam M. Paxson, District Judge, 210th Judicial District
José J. Baca, District Judge, 346th Judicial District
Peter S. Peca, Jr., District Judge, 171st Judicial District
Mary Anne Bramblett, District Judge, 41st Judicial District
Robert Dinsmoor, District Judge, 120th Judicial District
Philip R. Martinez, District Judge, 327th Judicial District
Guadalupe Rivera, District Judge, 168th Judicial District
Kathleen Olivares, District Judge, 205th Judicial District
David Guaderrama, District Judge, 243rd Judicial District
Alfredo Chavez, District Judge, 65th Judicial District
Patrick M. Garcia, District Judge, 384th Judicial District
W. Reed Leverton, District Judge, 383rd Judicial District
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
Javier Alvarez, Judge, County Court at Law Number 3
Richard Herrera, Judge County Court at Law Number 1
Max Higgs, Judge, County Probate Court

Other Principal Officials

José R. Rodríguez, County Attorney
Edward A. Dion, County Auditor
Hector Enriquez, County Clerk
Piti Vasquez, County Purchasing Agent
Leo Samaniego, County Sheriff
Victor Flores, County Tax Assessor and Collector
Jaime Esparza, District Attorney
Edelmira Rubalcaba, District Clerk
Mary Jo Lee, Personnel Director
Maria Clara Hernandez, Public Defender
Gene Weigel, Risk Management Director

County of El Paso, Texas

Synopsis of Budgeted Funds

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.

Ascarate Park Improvements - This fund is used to account for receipts related to the park contract revenue and disbursements related to park improvements.

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).

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

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.

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 Tourist Promotion Fund - 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.

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.

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.

County Attorney Labor Disputes Fund - This fund is used to account for receipts and disbursements related to labor disputes.

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.

County of El Paso, Texas

Synopsis of Budgeted Funds

Court Reporter Service Fund - This fund is used to account for fees collected and disbursements made for court reporter services.

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.

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.

District Attorney 10% 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.

Enterprise Fund - This 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 through user charges on a continuing basis.

Fabens Airport Fund - This fund is utilized to account for airport revenues and expenditures.

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

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.

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.

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

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.

County of El Paso, Texas

Synopsis of Budgeted Funds

Sheriff's Law Enforcement Officers Special Education Fund - This fund is used to account for receipts and disbursements relating to Sheriff's Law Enforcement Officers Special Education Funds.

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.

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.

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - All Funds With comparative actuals and budgets

The schedule below depicts revenues(sources) and expenditures(uses) of all Governmental Funds included in the County's operating budget. The budget reflects an overall decrease from the ending FY97 budget mainly due to timing differences relating to construction projects and intergovernmental grant revenues. The County's sources of revenue in the order of major significance are property and sales taxes, followed by charges for services and intergovernmental revenues. Expenditures increased due to capital construction projects. Encumbrances reflected below relate to outstanding obligations of the County as of the end of the fiscal year for which goods or services were requisitioned but not yet paid. These encumbrances along with related budget amounts are carried forward into the new fiscal year and accordingly reduce the fund balance of each respective fund.

	Actual Sources and Uses		Changes		Operating Budgets		Changes	
	FY 96	FY 97	Amounts	Percentages	FY 97	FY 98	Amounts	Percentages
Revenues (Sources):								
Taxes	\$64,589,220	\$70,758,936	\$6,169,716	9.55%	\$67,933,966	\$71,389,114	\$3,455,148	5.09%
Licenses and Permits	192,746	165,123	(27,623)	-14.33%	185,000	184,000	(1,000)	-0.54%
Intergovernmental	11,523,024	14,555,224	3,032,200	26.31%	27,467,519	2,040,611	(25,426,908)	-92.57%
Charges for Services	20,714,370	22,002,154	1,287,784	6.22%	18,222,288	22,411,100	4,188,812	22.99%
Fines and Forfeits	1,989,003	3,025,849	1,036,846	52.13%	1,986,700	2,239,800	253,100	12.74%
Interest	3,857,384	3,130,326	(727,058)	-18.85%	1,629,955	1,666,706	36,751	2.25%
Miscellaneous Revenues	2,578,432	2,676,877	98,445	3.82%	2,272,517	1,453,776	(818,741)	-36.03%
Other Financing Sources	5,932,070	14,695,720	8,763,650	147.73%	14,062,770	3,099,683	(10,963,087)	-77.96%
Total Revenues and Other Financing Sources	111,376,249	131,010,209	19,633,960	17.63%	133,760,715	104,484,790	(29,275,925)	-21.89%
Residual Equity Transfers-In	146,102	(146,102)		-100.00%				
Beginning Fund Balances	59,070,326	53,900,358	(5,169,968)	-8.75%	53,900,358	40,006,440	(13,893,918)	-25.78%
Total Available Resources	\$170,592,677	\$184,910,567	\$14,317,890	8.39%	\$187,661,073	\$144,491,230	(\$43,169,843)	-23.00%
Expenditures (Uses):								
General Government	\$16,097,566	\$17,292,167	\$1,194,601	7.42%	\$19,654,736	\$19,257,154	(\$397,582)	-2.02%
Administration of Justice	18,905,902	21,084,583	2,178,681	11.52%	26,592,353	18,080,853	(8,511,500)	-32.01%
Public Safety	33,351,814	35,135,083	1,783,269	5.35%	37,736,262	45,568,822	7,832,560	20.76%
Health and Welfare	9,314,282	7,269,208	(2,045,074)	-21.96%	9,681,966	5,713,936	(3,968,030)	-40.98%
Community Services	979,449	849,355	(130,094)	-13.28%	2,606,368		(2,606,368)	-100.00%
Resource Development	1,809,643	1,854,502	44,859	2.48%	1,935,272	1,173,274	(761,998)	-39.37%
Culture and Recreation	2,203,349	2,683,142	479,793	21.78%	3,244,191	3,697,843	453,652	13.98%
Public Works	2,948,350	3,182,064	233,714	7.93%	3,732,597	3,279,298	(453,299)	-12.14%
Capital Outlays	11,180,265	36,027,540	24,847,275	222.24%	67,936,549	1,724,666	(66,211,883)	-97.46%
Debt Service:								
Principal	5,927,671	6,383,073	455,402	7.68%	6,383,074	6,723,902	340,828	5.34%
Interest	7,809,941	7,257,739	(552,202)	-7.07%	7,257,740	7,476,140	218,400	3.01%
Other Debt Related Costs								
Other Financing Uses	6,017,985	5,885,671	(132,314)	-2.20%	5,420,395	4,177,612	(1,242,783)	-22.93%
Total Expenditures and Other Financing Uses	116,546,216	144,904,127	28,357,911	24.33%	192,181,503	116,873,500	(75,308,003)	-39.19%
Residual Equity Transfers-Out	146,102	(146,102)		-100.00%				
Encumbrances						10,118,299	10,118,299	
Ending Fund Balances	53,900,358	40,006,440	(13,893,918)	-25.78%	(4,520,430)	17,499,431	22,019,861	-487.12%
Total Expenditures, Appropriations and Fund Balances	\$170,592,677	\$184,910,567	\$14,317,890	8.39%	\$187,661,073	\$144,491,230	(\$43,169,843)	-23.00%

Note: The budget difference between estimated revenues and appropriations represents designated fund balance.

County of El Paso, Texas

Budget Summary - By Fund

For Fiscal Year 1998
As of October 1, 1997

	General Fund	Special Revenue	Debt Service	Capital Projects	Grand Totals
Estimated Revenues (Sources):					
Taxes	\$56,366,949	\$1,562,500	\$13,459,665		\$71,389,114
Licenses and Permits	184,000				184,000
Intergovernmental	1,855,619	184,992			2,040,611
Charges for Services	15,926,100	6,485,000			22,411,100
Fines and Forfeits	2,239,800				2,239,800
Interest	1,025,000	79,000		\$562,706	1,666,706
Miscellaneous Revenues	1,323,876	129,900			1,453,776
Other Financing Sources	2,240,858	858,825			3,099,683
Total Estimated Revenues and Other Financing Sources	81,162,202	9,300,217	13,459,665	562,706	104,484,790
Beginning Fund Balances	19,776,899	5,951,708	1,132,287	12,964,619	39,825,513
Total Available Resources	\$100,939,101	\$15,251,925	\$14,591,952	\$13,527,325	\$144,310,303
Appropriations (Uses):					
General Government	\$18,129,210	\$1,127,944			\$19,257,154
Administration of Justice	16,891,495	1,189,358			18,080,853
Public Safety	45,520,204	48,618			45,568,822
Health and Welfare	5,713,936				5,713,936
Community Services					
Resource Development	382,939	790,335			1,173,274
Culture and Recreation	1,771,299	1,926,544			3,697,843
Public Works		3,279,298			3,279,298
Capital Outlays	504,089	657,871		\$562,706	1,724,666
Debt Service:					
Principal			\$6,723,902		6,723,902
Interest			7,476,140		7,476,140
Other Debt Related Costs					
Other Financing Uses	1,936,484	2,241,128			4,177,612
Total Appropriations and Other Financing Uses	90,849,656	11,261,096	14,200,042	562,706	116,873,500
Encumbrances	4,770,328	571,577		4,776,394	10,118,299
Ending Fund Balances	5,319,117	3,419,252	391,910	8,188,225	17,318,504
Total Appropriations, and Fund Balances	\$100,939,101	\$15,251,925	\$14,591,952	\$13,527,325	\$144,310,303

Note: The budget difference between estimated revenues and appropriations represents designated fund balance.

County of El Paso, Texas

Budget Summary for Fiscal Year 1998 and 1997 Appropriations and Encumbrances By Fund and Category

Category	General Fund	Special Revenue	Grants	Debt Service	Capital Projects	Enterprise Fund	Grand Totals
Fiscal Year 1998							
Personnel	\$61,326,329	\$2,600,902	\$556,431				\$64,483,662
Operating	29,019,238	6,943,706	502,186	\$14,200,042			50,665,172
Capital	504,089	657,871			\$562,706		1,724,666
Total budgets	90,849,656	10,202,479	1,058,617	14,200,042	562,706		116,873,500
Encumbrances	4,770,328	571,577			4,776,394		10,118,299
Grand Totals	\$95,619,984	\$10,774,056	\$1,058,617	\$14,200,042	\$5,339,100		\$126,991,799

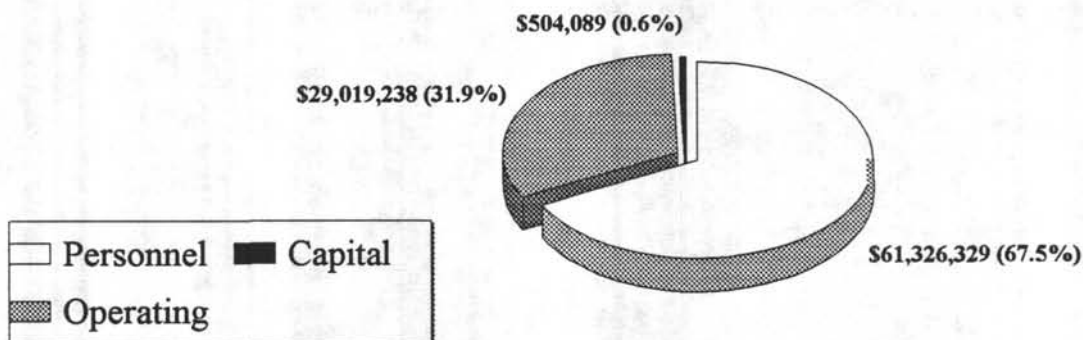
Fiscal Year 1997							
Personnel	\$54,455,267	\$2,591,136	\$8,120,320				\$65,166,723
Operating	28,359,453	7,252,870	6,988,310	\$13,640,814		\$455,752	56,697,199
Capital	1,483,684	1,296,368	16,410,459		\$24,176,854		43,367,365
Total budgets	84,298,404	11,140,374	31,519,089	13,640,814	24,176,854	455,752	165,231,287
Encumbrances	1,685,421	695,611			24,569,184		26,950,216
Grand Totals	\$85,983,825	\$11,835,985	\$31,519,089	\$13,640,814	\$48,746,038	\$455,752	\$192,181,503

Change in budgets	(\$6,551,252)	\$937,895	\$30,460,472	(\$559,228)	\$23,614,148	(\$455,752)	\$48,357,787
Percentage changes	-7.21%	9.19%	2877.38%	-3.94%	4196.53%		41.38%
Encumbrance changes	3,084,907	(124,034)			(19,792,790)		(16,831,917)
Percentage changes	64.67%	-21.70%			-414.39%		-166.35%

County of El Paso, Texas

Graphic Budget Summary for Fiscal Year 1998 Appropriations By Fund and Category

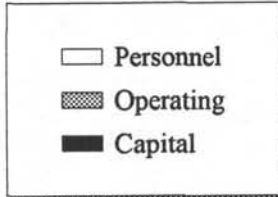
General Fund



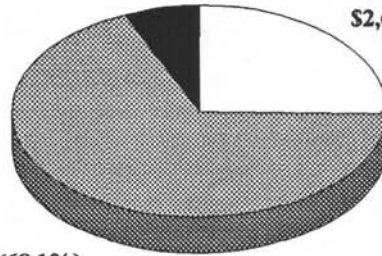
County of El Paso, Texas

Graphic Budget Summary for Fiscal Year 1998 Appropriations By Fund and Category

Special Revenue

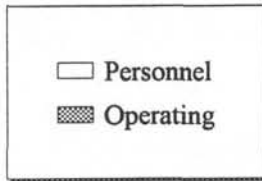


\$657,871 (6.4%)



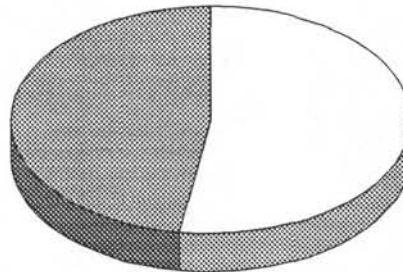
\$2,600,902 (25.5%)

\$6,943,706 (68.1%)



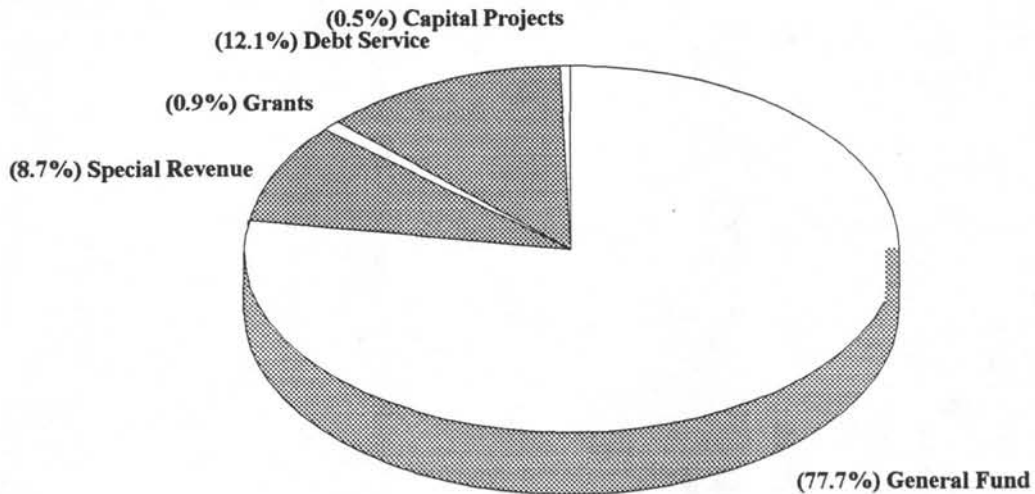
Grants

\$502,186 (47.4%)



\$556,431 (52.6%)

All Funds as a Percentage of the Total FY 1998 Budget



County of El Paso, Texas

Summary of Budgeted Interfund Transfers

Fund	Index	Title	Amount
------	-------	-------	--------

Interfund transfers represent shifting of funds from one fund to another to serve as alternative sources of funding. The majority of transfers pertain to County matching of funds for Federal and State grants. As shown below, the most significant transfer amount is the transfer from the Road and Bridge Fund to the General Fund.

Transfers In

General Fund	000018	General Fund	\$2,239,858
Grant Fund	006023	Nutrition '98	644,917
Grant Fund	006031	Child Protective Services '98	213,908
Total Transfers In			\$3,098,683

Transfers Out

Special Revenue	580027	Road and Bridge	\$1,939,858
Special Revenue	523530	Courthouse Security Fund	180,000
Special Revenue	523514	Court Reporter Service Fund	120,000
General Fund	600627	Nutrition Program-Match	644,917
General Fund	600759	Child Protective Services-Match	213,908
Total Transfers Out			\$3,098,683

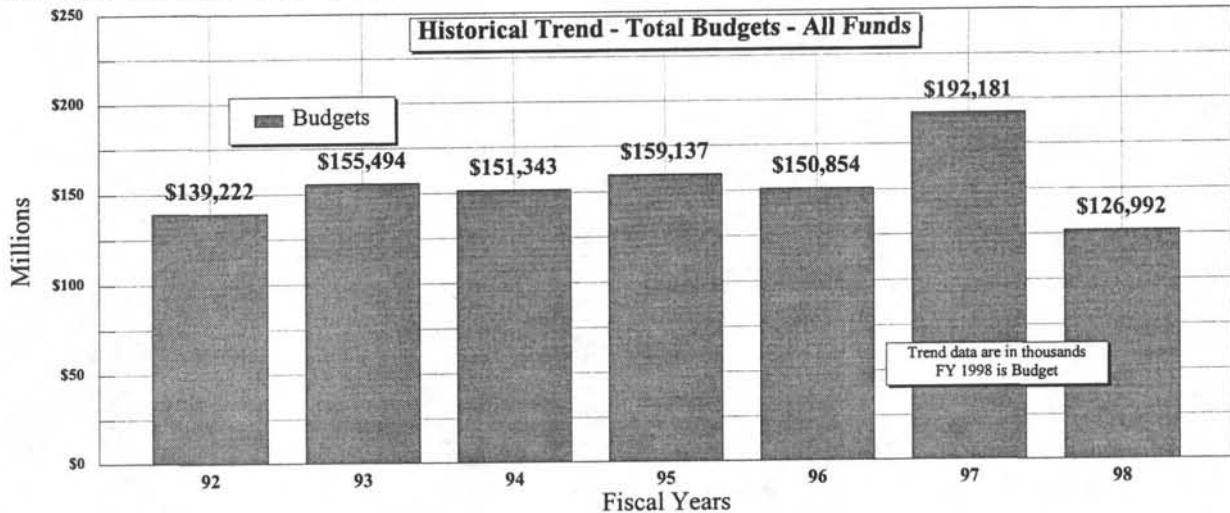
County of El Paso, Texas

Historical Budget Trends - Total Budget and by Fund (Amounts in thousands)

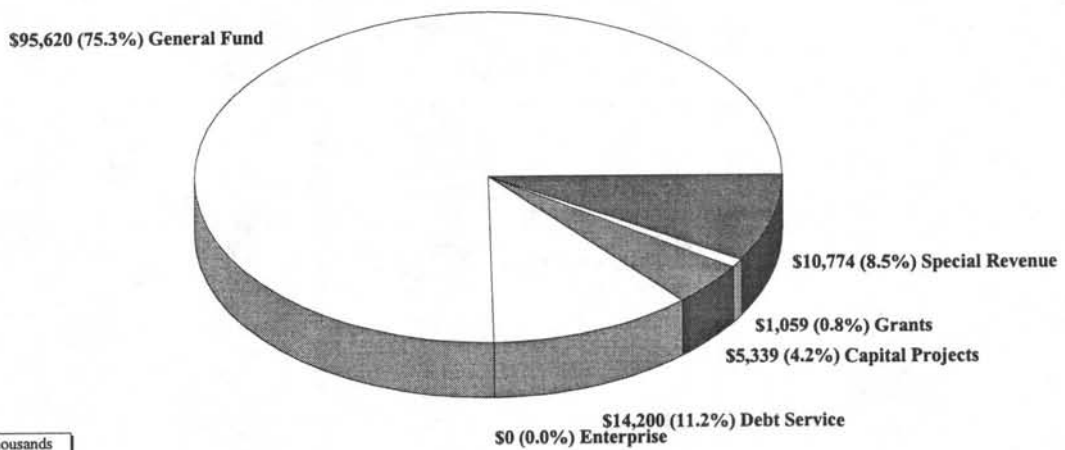
Fiscal Year Budgeted Appropriations

Fund	FY 92	FY 93	FY 94	FY 95	FY 96	FY 97	FY 98
Operating Funds:							
General Fund	\$63,393	\$62,501	\$69,310	\$77,132	\$80,391	\$85,983	\$95,620
Special Revenue	7,555	9,516	8,917	8,666	10,649	11,836	10,774
Debt Service	41,269	16,837	19,987	13,760	13,738	13,641	14,200
Capital Projects	15,039	45,086	39,336	40,169	35,877	48,746	5,339
Other Funds:							
Enterprise	2,018	8,761				456	
Grants	9,948	12,793	13,793	19,410	10,199	31,519	1,059
Total Budgets	\$139,222	\$155,494	\$151,343	\$159,137	\$150,854	\$192,181	\$126,992

Note: Carryover appropriations relating to prior year encumbrances are included for all years



Fiscal Year 1998 Operating Budget Appropriations - Total Budget(All Funds)



Amounts in thousands

County of El Paso, Texas

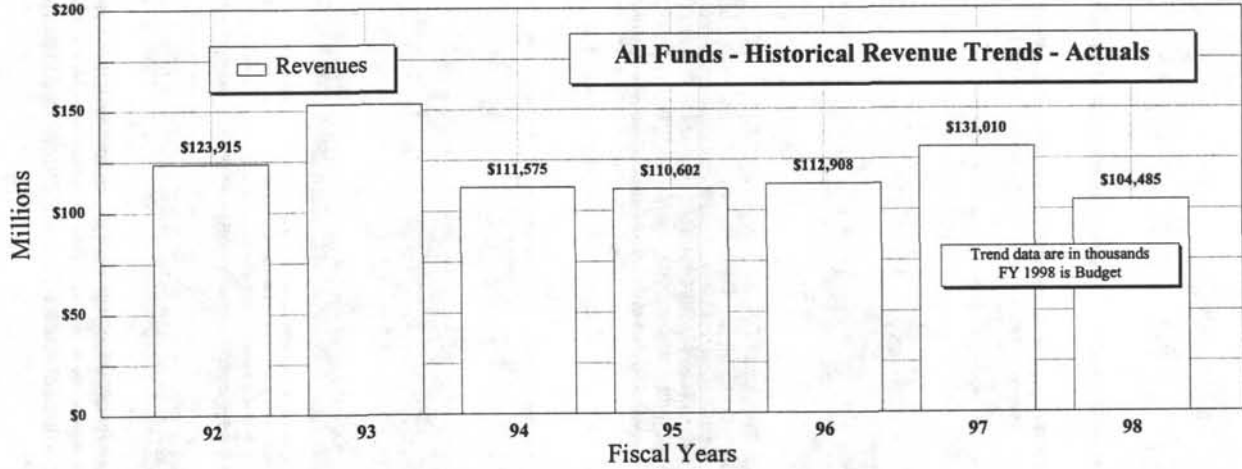
Historical Trends

(Amounts in thousands)

Fund	Comparative Prior Year Actual Revenues/Expenditures						Budget 1998
	FY 92	FY 93	FY 94	FY 95	FY 96	FY 97	

Revenues and Other Sources

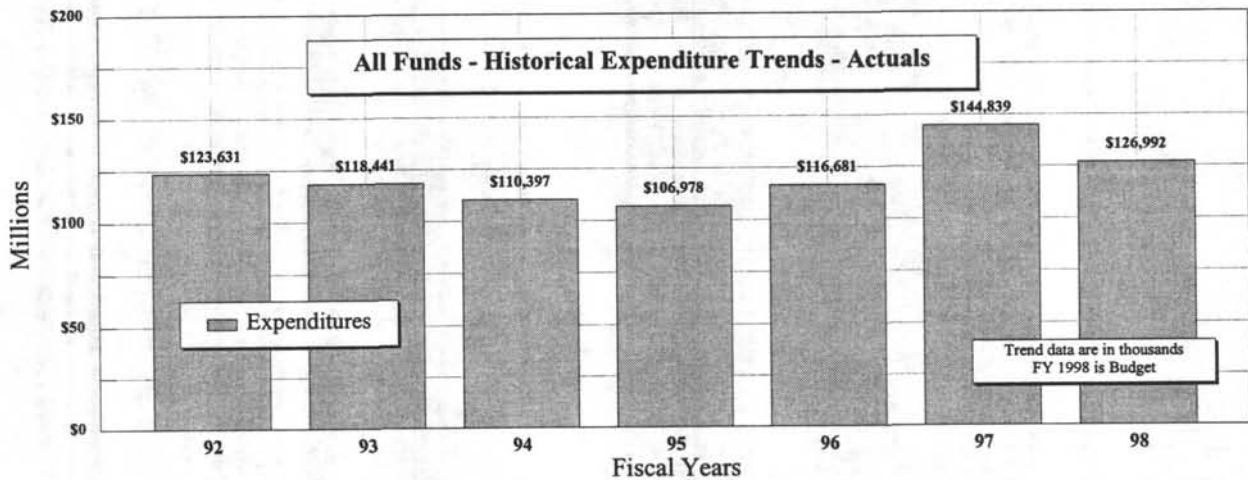
Operating Funds:							
General Fund	\$60,075	\$63,748	\$68,936	\$70,567	\$73,201	\$82,554	\$81,163
Special Revenue	6,242	8,493	8,260	8,364	10,487	9,620	8,241
Debt Service	41,053	24,696	19,122	12,649	13,987	13,679	13,460
Capital Projects	5,646	36,554	4,487	7,673	2,488	12,346	563
Other Funds:							
Enterprise	942	8,923					
Grants	9,957	10,640	10,770	11,349	12,745	12,811	1,058
Total Revenues	\$123,915	\$153,054	\$111,575	\$110,602	\$112,908	\$131,010	\$104,485



Fund	Comparative Prior Year Actual Revenues/Expenditures						Budget 1998
	FY 92	FY 93	FY 94	FY 95	FY 96	FY 97	

Expenditures and Other Uses

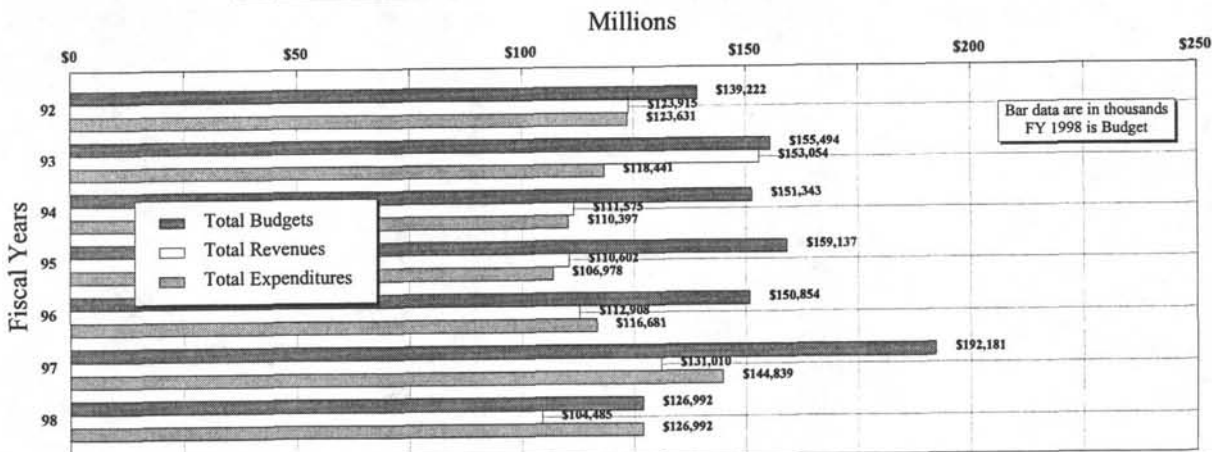
Operating Funds:							
General Fund	\$59,000	\$58,196	\$65,138	\$69,992	\$74,331	\$76,717	\$95,620
Special Revenue	6,616	7,733	7,464	7,161	8,651	10,786	10,774
Debt Service	41,168	24,549	19,888	13,613	13,738	13,641	14,200
Capital Projects	6,194	8,265	7,192	4,695	6,583	32,924	5,339
Other Funds:							
Enterprise	1,172	9,526					
Grants	9,481	10,172	10,715	11,517	13,378	10,771	1,059
Total Expenditures	\$123,631	\$118,441	\$110,397	\$106,978	\$116,681	\$144,839	\$126,992



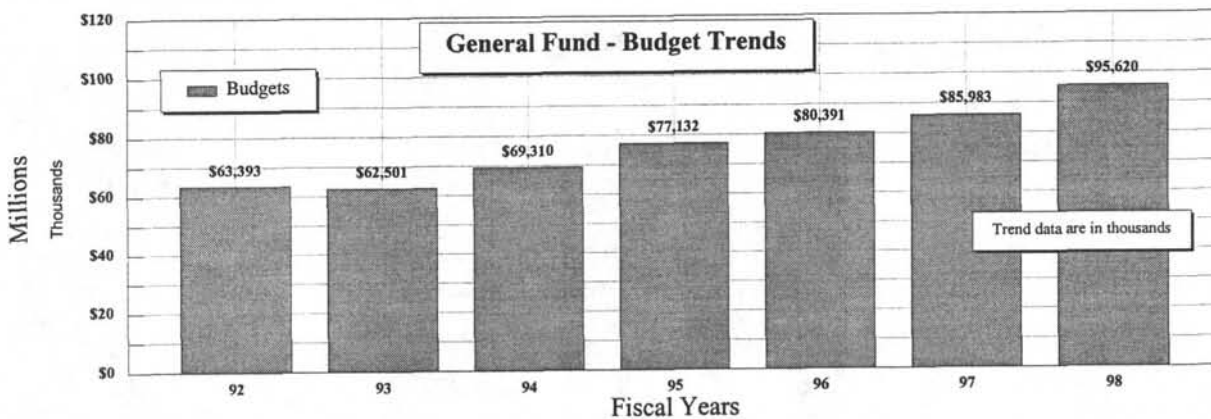
County of El Paso, Texas

Historical Trends (Amounts in thousands)

All Funds - Comparative Total Budget and Actual Trends

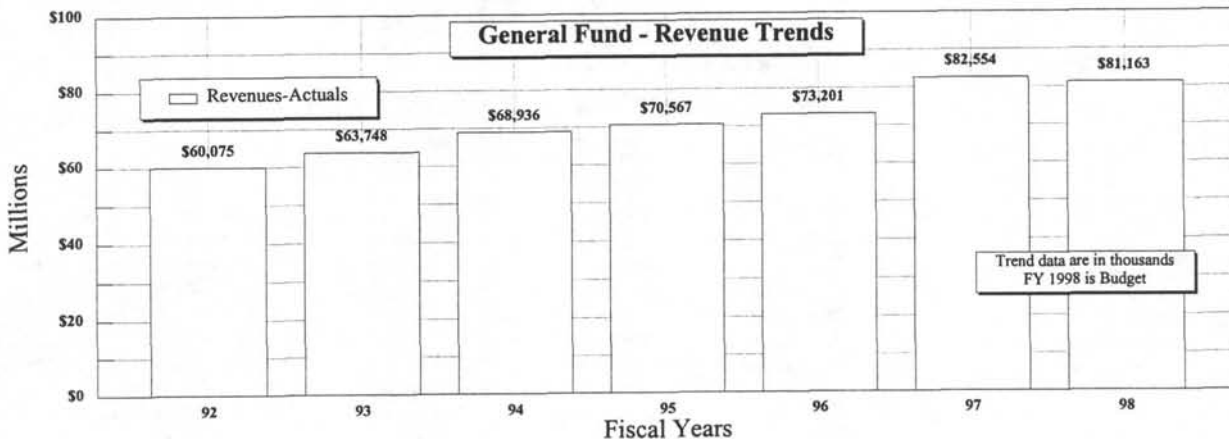


The significant gap between budgets and actuals relate mainly to the fact that the County of El Paso utilized significant amounts of designated fund equity to finance its operating budgets in prior years, specifically in the general fund. Additionally, capital projects budgets are established at the 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. Unexpended capital project appropriations are carried forward and added to the adopted budget each subsequent budget year until completion of the project, therefore the appearance of yearly budgets is inflated by carryover projects. For a more accurate depiction of spending trends of the County of El Paso, see the actual expenditure trends graph preceding this graph. Also impacting on this gap is the local governments efforts to curb spending trends to less than budgeted amounts as exhibited on subsequent graphic depictions by fund.



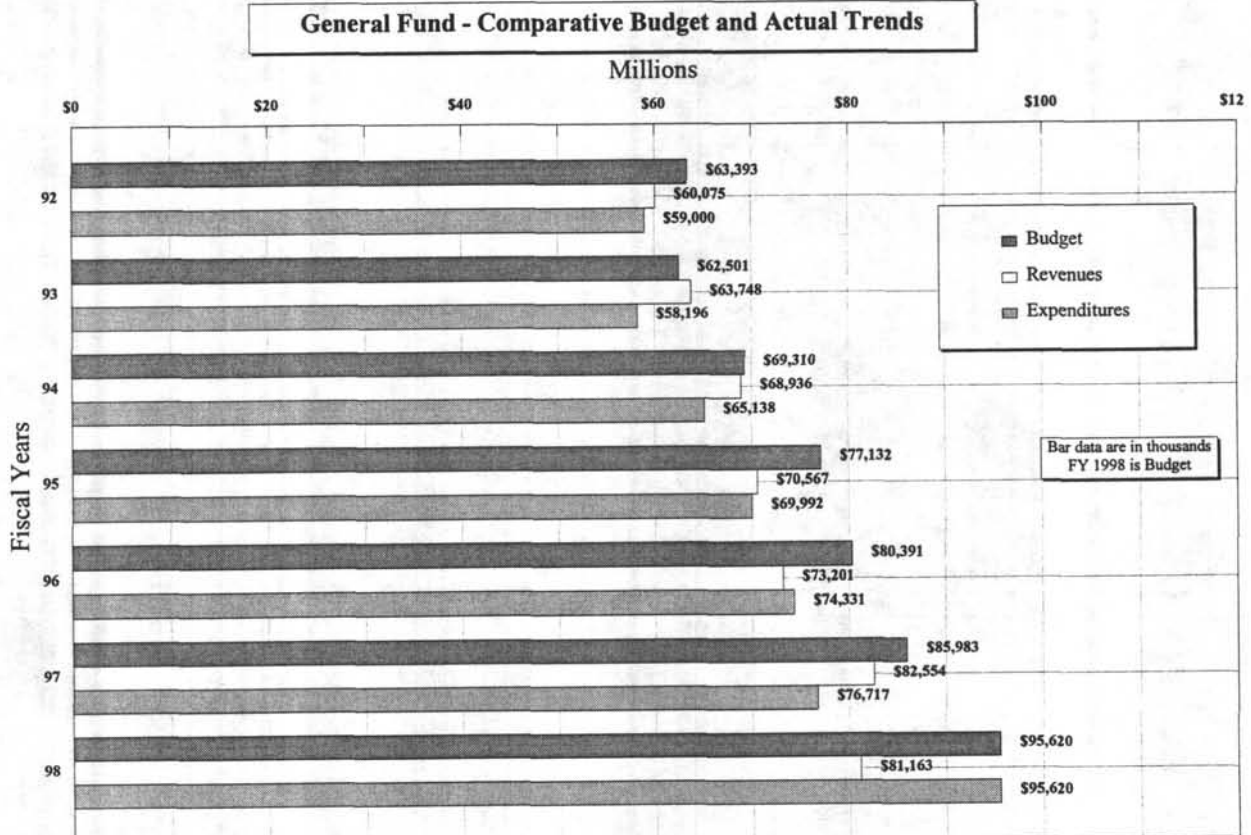
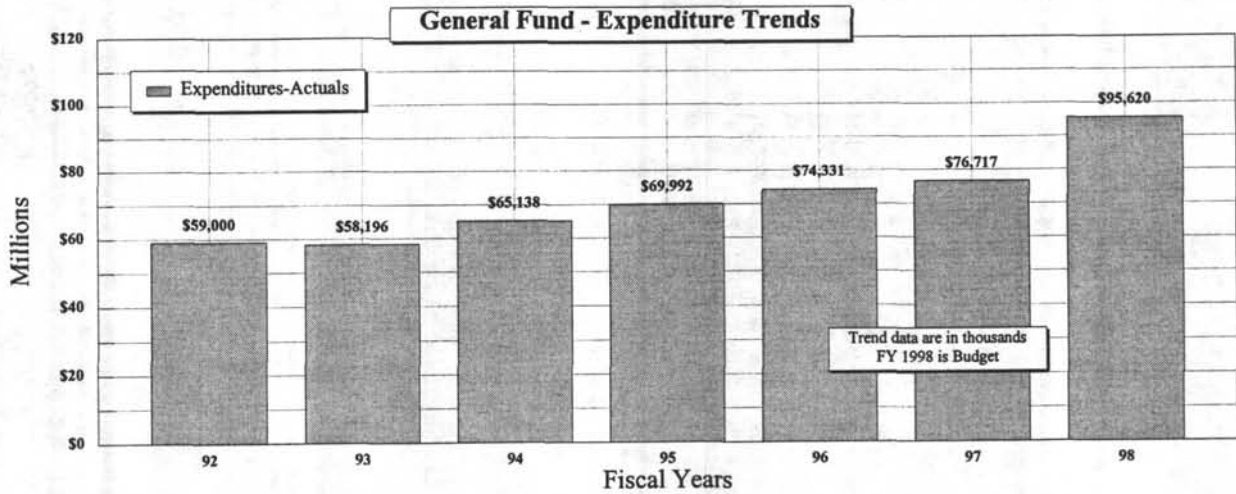
Note: The above line graph of Budgets includes designation amounts of fund balance as follows:

Budgeted	FY 92	FY 93	FY 94	FY 95	FY 96	FY 97	FY 98
General Fund	\$3,336,000	\$1,893,325	\$4,499,886	\$9,249,971	\$11,685,335	\$8,288,988	\$9,687,454



County of El Paso, Texas

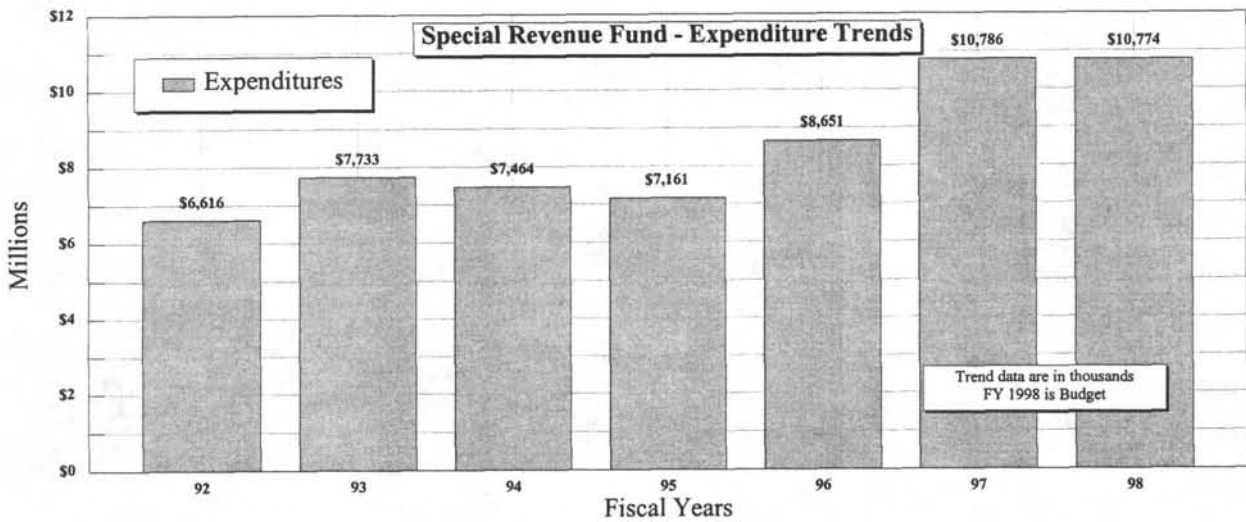
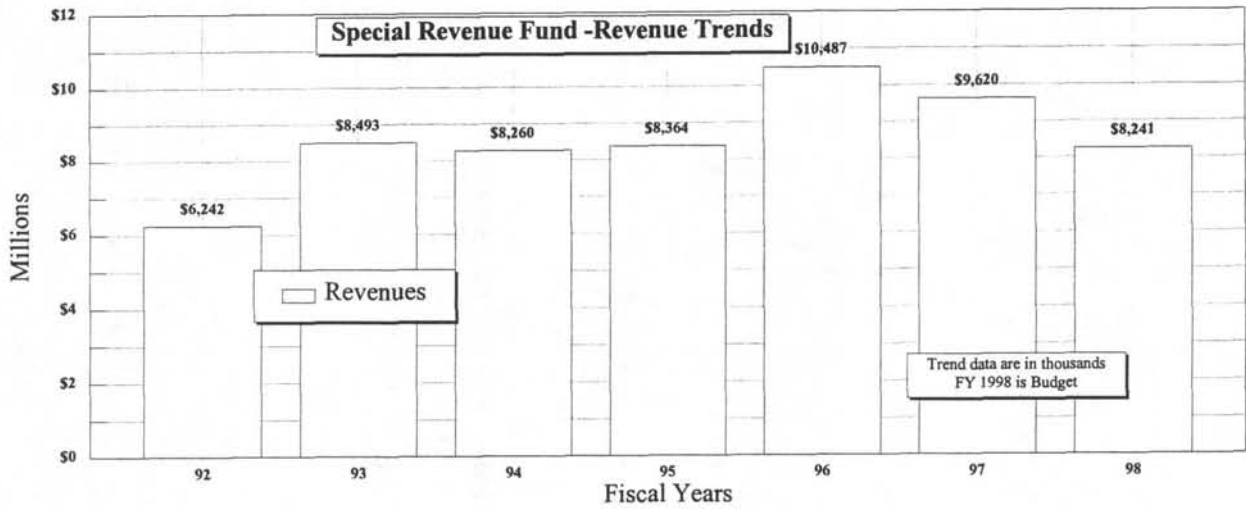
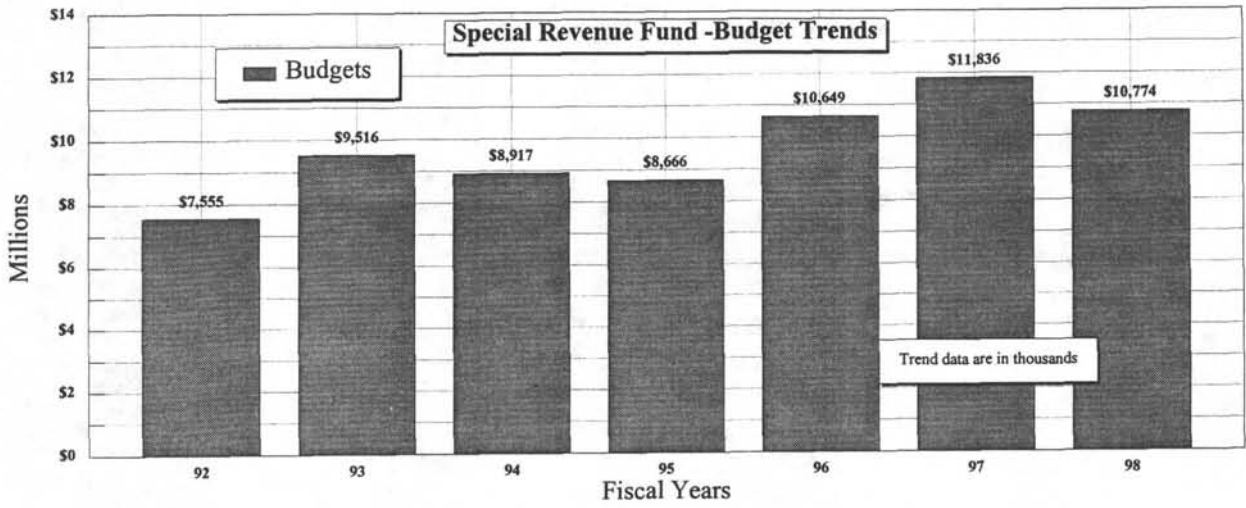
Historical Trends (Amounts in thousands)



The general fund is the main fund of the County and is utilized for general operational activities. As depicted in the graph above, County government has utilized designated fund balances of the general fund over the years to cover the gap between budgets and estimated revenues. Each fiscal year, the commissioners court struggles with meeting set goals and objectives of maintaining adequate reserves and the reality of revenues not covering anticipated appropriations. One of the reasons for the Court's persistent use of fund balance is the need to have access to adequate contingency appropriations to cover unforeseen emergencies. Some of the factors contributing to the increase of the general fund budget and corresponding expenditure levels have been inflationary factors, general increases of personnel and fringe related costs, functions and personnel costs picked up by the County when grant funds end, and significant costs attributable to collective bargaining costs of the El Paso County Sheriff's Department which include payments of vested benefits such as accrued vacation and sick leave balances upon retirement. Utilization of designated fund equity will continue to be a last resort method of funding operations and emphasis will remain on reducing spending of public funds at all levels of government, increased efficiency and effectiveness of public services as well as consolidation of local governmental functions where possible.

County of El Paso, Texas

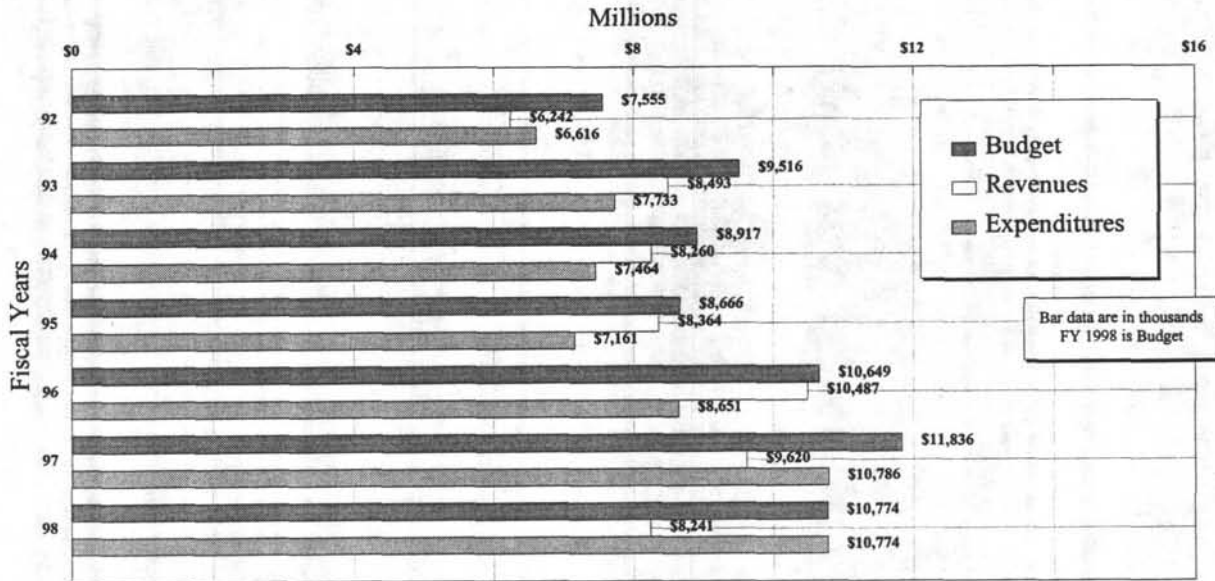
Historical Budget Trends - Total Budget and by Fund (Amounts in thousands)



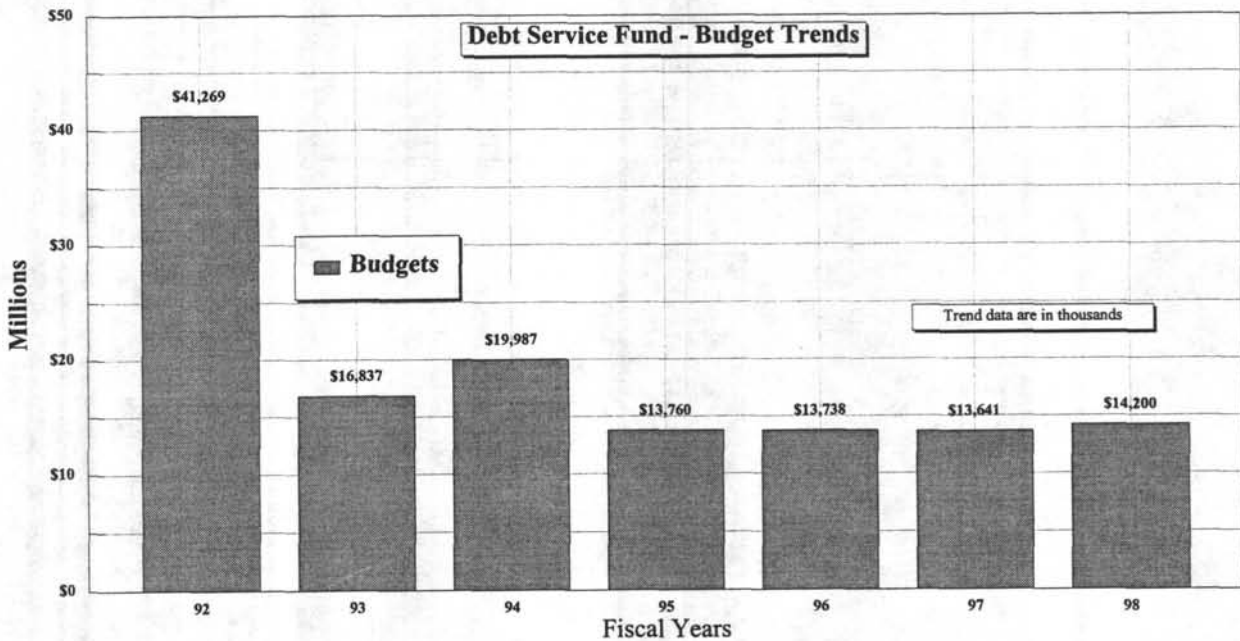
County of El Paso, Texas

Historical Budget Trends - Total Budget and by Fund (Amounts in thousands)

Special Revenue Fund - Comparative Budget and Actual Trends

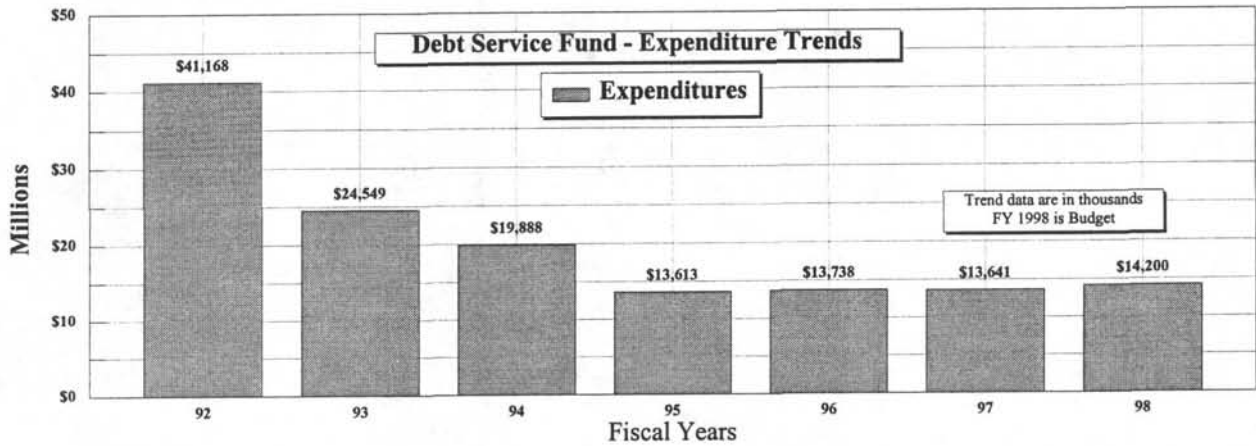
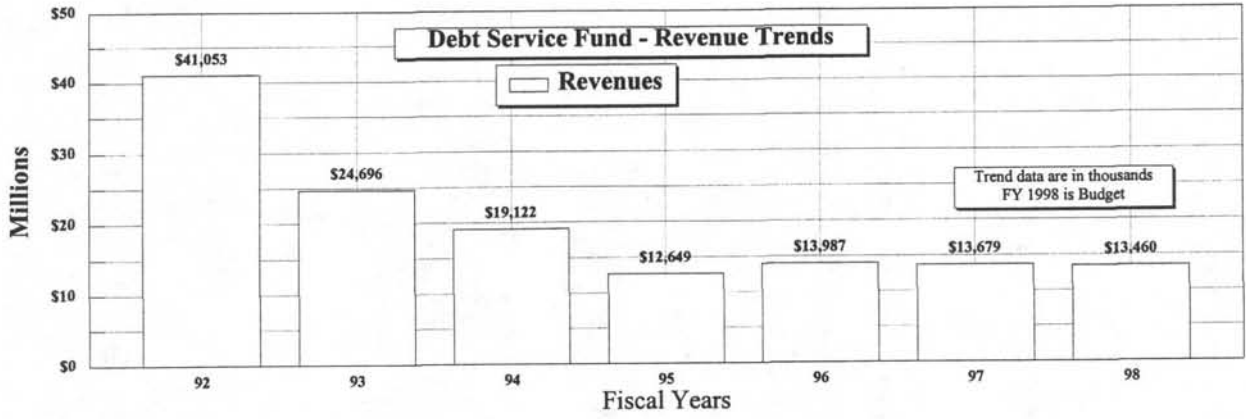


The Special Revenue Fund is utilized mainly for the Road and Bridge Fund which represents mostly costs of maintenance of the County's infrastructure. Infrastructure costs for the most part involve maintaining County roads and bridges such as patching, sealing, and the paving of roadways year round with paving projects usually in the warm months of the year. The major spending increase by this fund relates directly to the fact that the road and bridges budget was increased by utilizing fund equity in part to provide much needed replacement heavy duty vehicles and equipment and for efforts to expand road paving projects. This fund reflects sporadic spending levels from time to time due to the nature, timing and the number of projects in progress and future planned projects. The other factor causing erratic changes in spending levels is the fact that the County has no real long range plan to replace major capital equipment and history has shown that replacements occur from time to time rather than being planned and phased in based on a replacement plan. Other major expenditures of this fund are payments to the City of El Paso to operate the Convention Bureau and Civic Centers and the operations of the County Clerk Records Management and Preservation Department. Utilization of designated fund equity to cover increased expenditure levels is the main cause of the variation between budgets and actual revenues and expenditures of prior years within this fund.

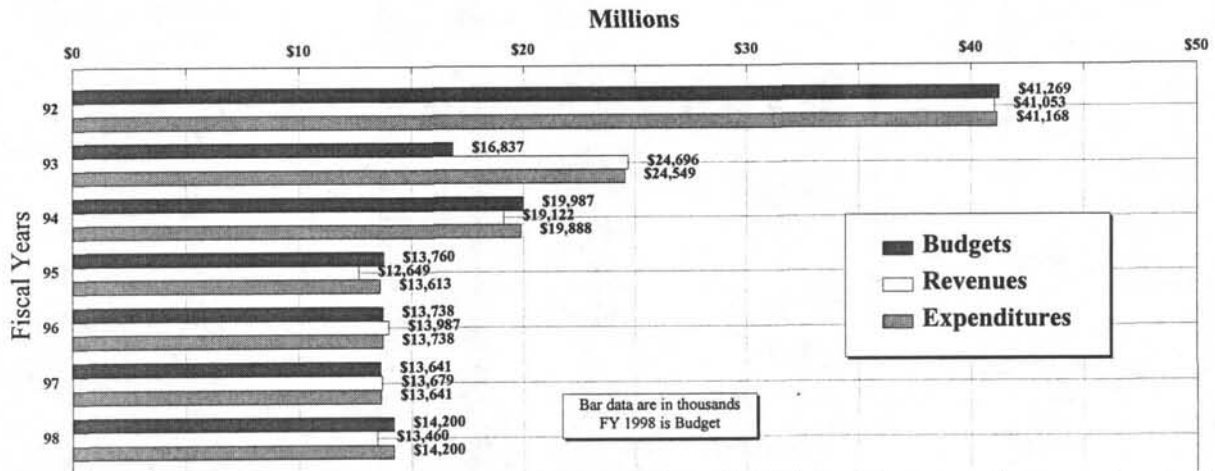


County of El Paso, Texas

Historical Budget Trends - Total Budget and by Fund (Amounts in thousands)



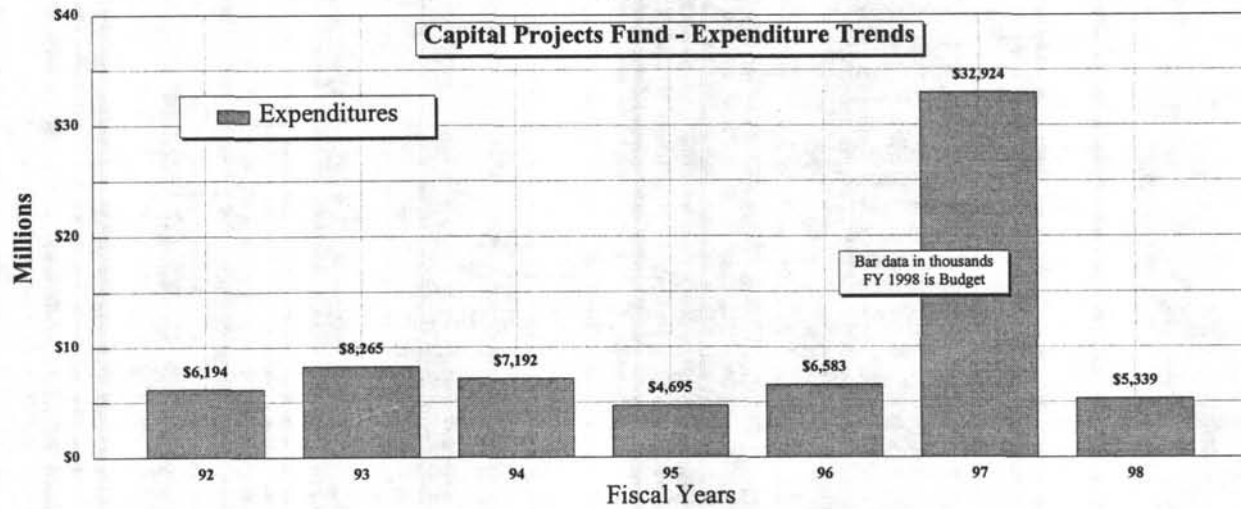
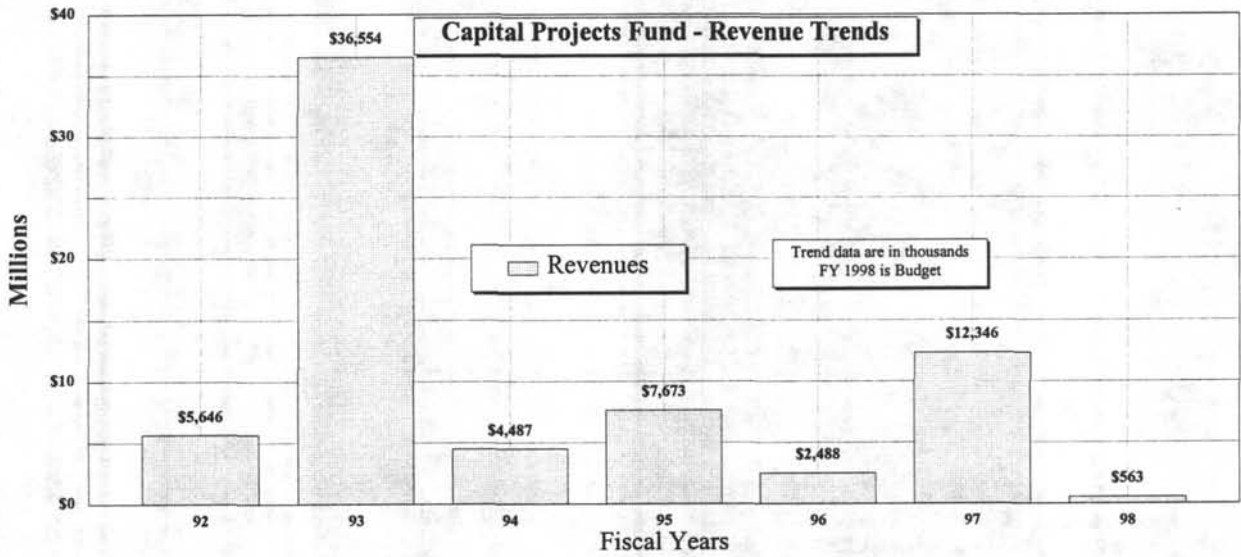
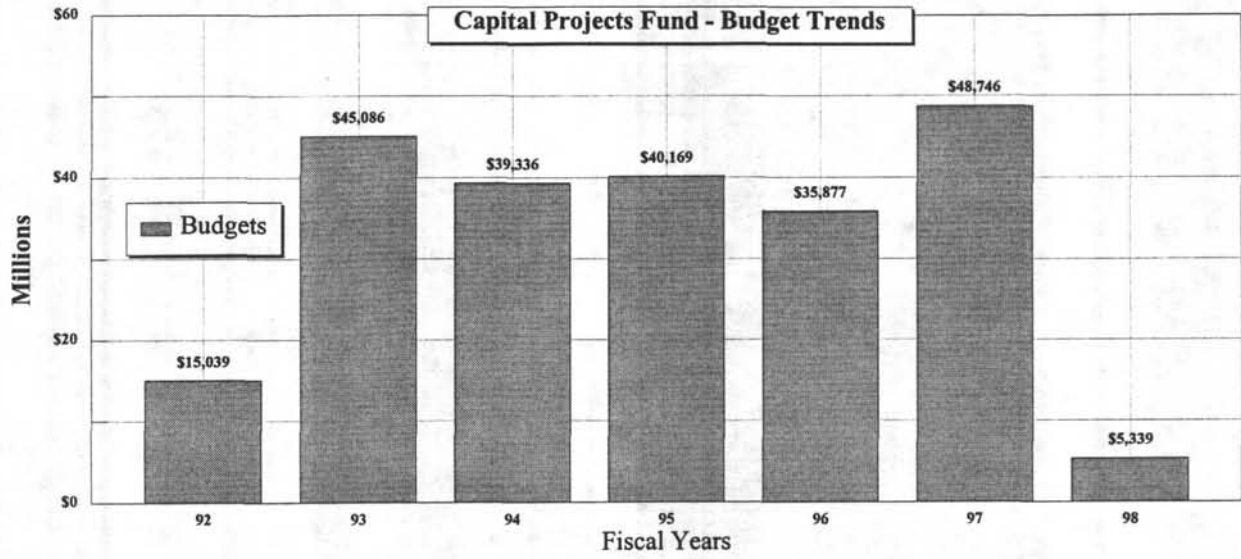
Debt Service Fund - Comparative Budget and Actual Trends



The Debt Service Fund is utilized for the accumulation of funds to meet the yearly principal and interest expenditure payments on long-term debt obligations of the County. Depending upon the characteristics of each bond issue and the period in which bond issue are made, interest and principal payments may vary from year to year due to different payment schedules or the repayment options the County may have chosen. Additional factors causing fluctuations from year to year relate to new indebtedness being budgeted subsequent to the original issue as set forth in amortization schedules or the effects of refunding of existing debt to take advantage of better economic conditions and better financing. 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. Furthermore, any excess funds or fund equity in the Debt Service Fund is restricted for payment of debt which is applied to the subsequent fiscal year and accordingly reduces the amount of ad valorem property taxes needed to repay future debt payments.

County of El Paso, Texas

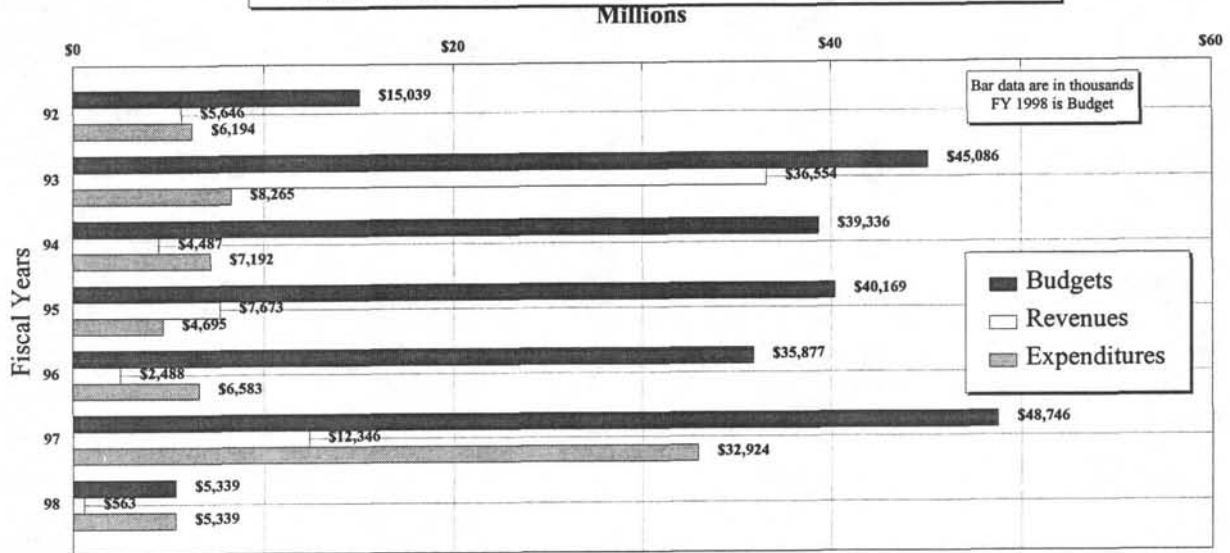
Historical Budget Trends - Total Budget and by Fund (Amounts in thousands)



County of El Paso, Texas

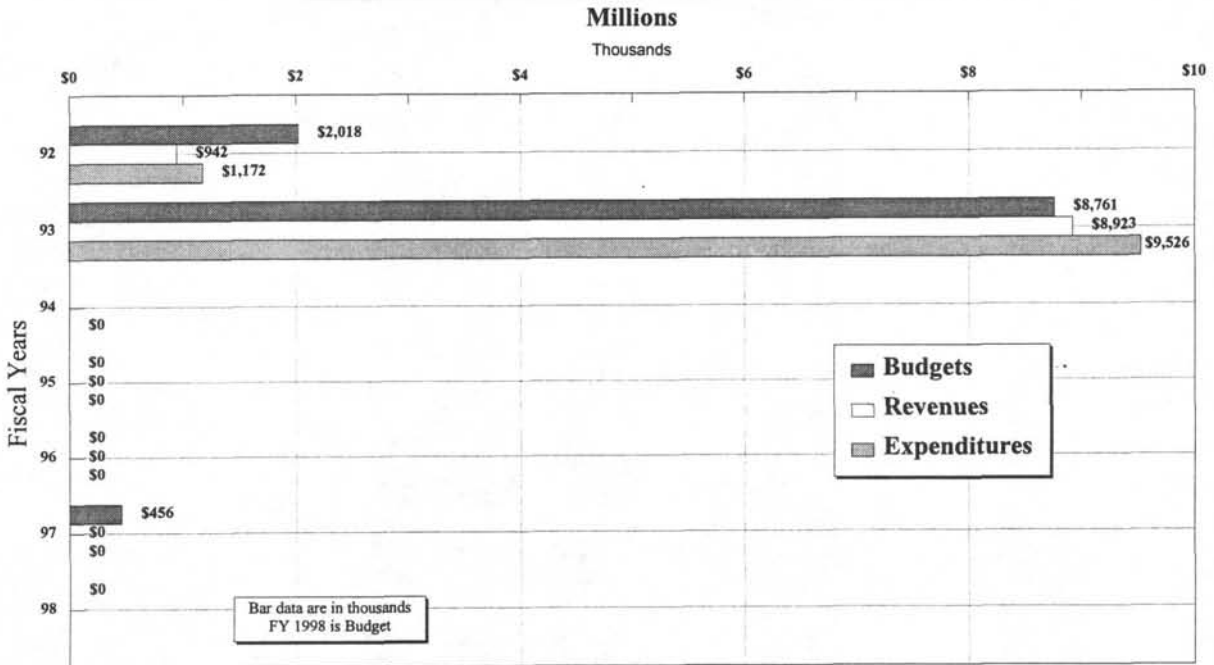
Historical Budget Trends - Total Budget and by Fund (Amounts in thousands)

Capital Projects Fund - Comparative Budget and Actual Trends



The Capital Projects Fund is utilized to account for receipt of bond proceeds, interest revenue and other funding sources for major construction projects of the County. Budgets are prepared on a project basis at the inception of the bond issues and lapse forward from year to year until the specific construction project has been completed. Due to the nature of the Capital Projects Fund, sporadic fluctuations between budgets and actuals is a characteristic of this fund. The trends of the Capital Projects Fund reflect the County's commitments to new capital projects and increased expenditures reflect the actual expenditures incurred as progress is made on projects.

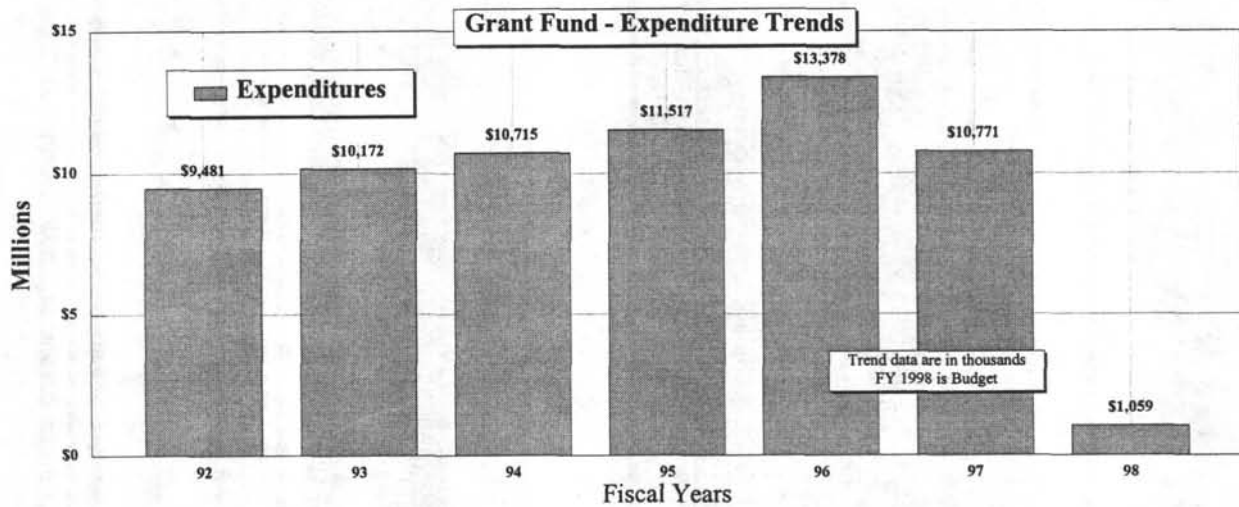
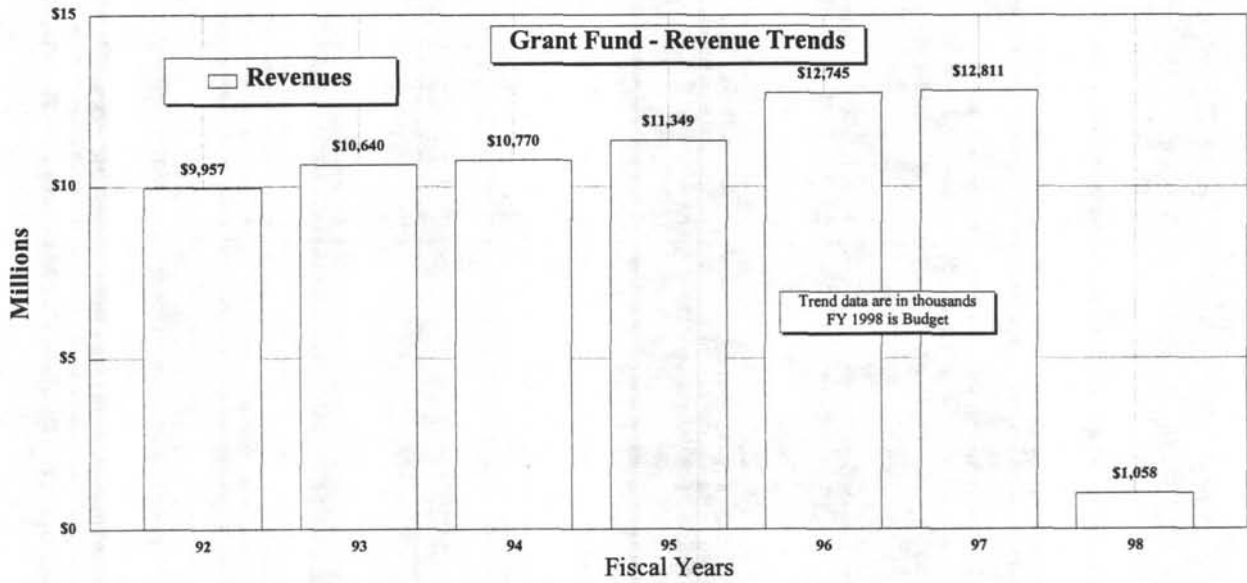
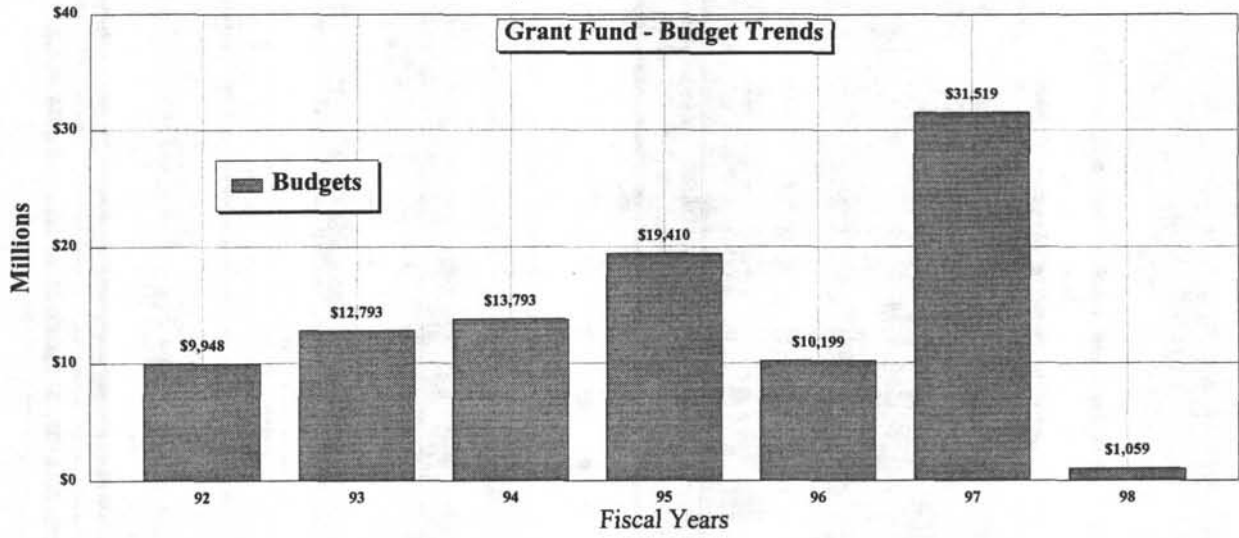
Enterprise Fund - Comparative Budget and Actual Trends



The Enterprise Fund is being utilized in fiscal year 1997 for the County's East Montana Water Project Fund. In prior years the Enterprise Fund was utilized for the County Parking Facility due to the fact that the facility was constructed with a revenue bond issue. These bonds were subsequently refunded and the operation became part of the County's general fund operating budget and the related debt was included within County's General Long-Term Debt Account Group to be repaid via ad valorem property taxes within the Debt Service Fund. The FY 1997 budget reflects an operational budget by the County to contract out for the operation of numerous water utility companies located in an area referred to as the the East Montana area of El Paso. This is in part the result of the County's efforts to assist local residents in obtaining direct connections to a permanent source of water for a fee. User fees will be collected and those funds will be used to repay the principal and interest on the debt. Although this project did not start in FY 1997 it is expected to begin in early FY 1998.

County of El Paso, Texas

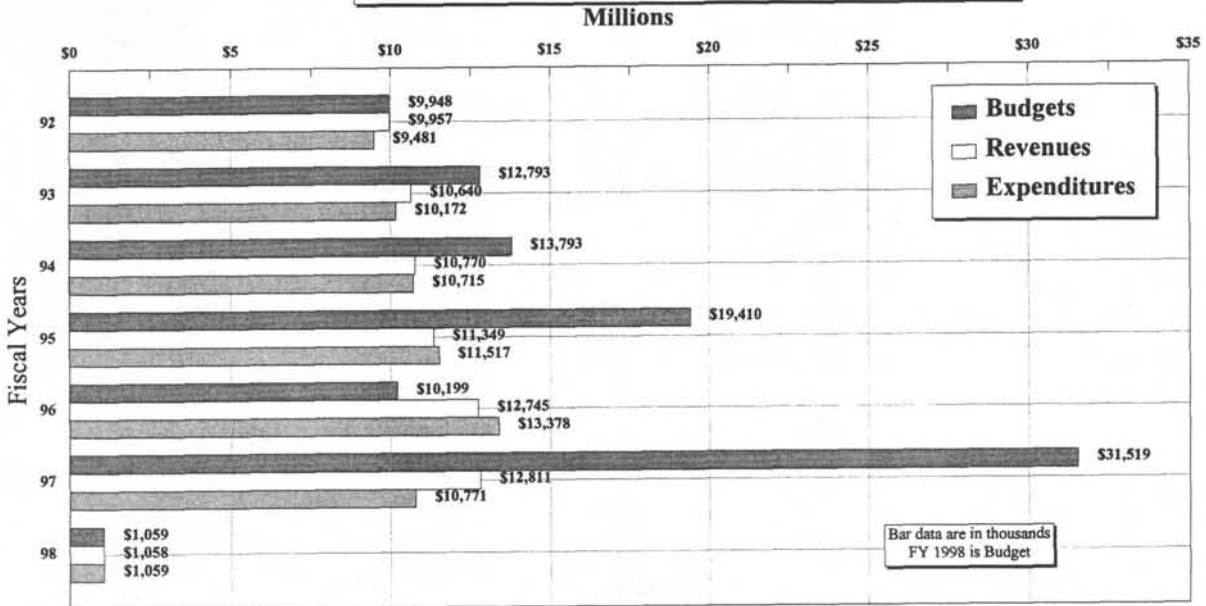
Historical Budget Trends - Total Budget and by Fund (Amounts in thousands)



County of El Paso, Texas

Historical Budget Trends - Total Budget and by Fund (Amounts in thousands)

Grant Fund - Comparative Budget and Actual Trends



The Grant Fund is utilized by the County to account for programs involving Federal, State and local funding which is restricted for various purposes as set out in grant contracts. Over the years and as provided by State law, grants are added to the budget as they materialize, usually with differing fiscal years than the County of El Paso. Grant budgets may be annually, or for periods in excess of one year. Consequently, budgets usually exceed actuals for this reason. In fiscal year 1996, the County began treating grants somewhat differently than from prior years in that grants are now budgeted in full in the year that the grant is awarded. Partial budgeting of grant funding is no longer utilized and therefore, grants are budgeted on a project basis which explains the gap in between budget and actuals in prior fiscal years and fiscal year 1997 which reflects only grants beginning within the new fiscal year. The major increase in the account group resulted in two major grant awards in FY 1997, one such project was the East Montana grant which amounted to over \$13 million and the Post Adjudication grant for \$2 million.





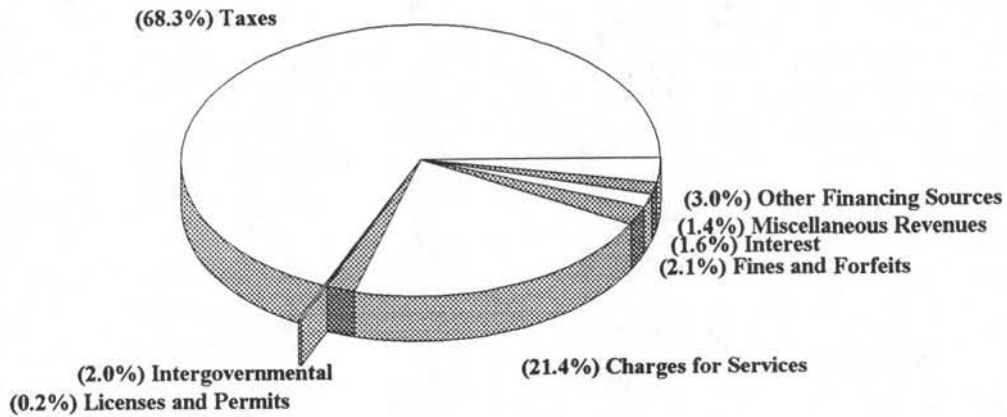
REVENUES

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - All Funds (Revenues) With comparative actuals and budget

Revenues (Sources):	Actual Revenues		Changes		Budgeted Revenues		Changes	
	FY 96	FY 97	Amounts	Percentages	FY 97	FY 98	Amounts	Percentages
Taxes	\$64,589,220	\$70,758,936	\$6,169,716	9.55%	\$67,933,966	\$71,389,114	\$3,455,148	5.09%
Licenses and Permits	192,746	165,123	(27,623)	-14.33%	185,000	184,000	(1,000)	-0.54%
Intergovernmental	11,523,024	14,555,224	3,032,200	26.31%	27,467,519	2,040,611	(25,426,908)	-92.57%
Charges for Services	20,714,370	22,002,154	1,287,784	6.22%	18,222,288	22,411,100	4,188,812	22.99%
Fines and Forfeits	1,989,003	3,025,849	1,036,846	52.13%	1,986,700	2,239,800	253,100	12.74%
Interest	3,857,384	3,130,326	(727,058)	-18.85%	1,629,955	1,666,706	36,751	2.25%
Miscellaneous Revenues	2,578,432	2,676,877	98,445	3.82%	2,272,517	1,453,776	(818,741)	-36.03%
Other Financing Sources	5,932,070	14,695,720	8,763,650	147.73%	14,062,770	3,099,683	(10,963,087)	-77.96%
Total Revenues and Other Financing Sources	\$111,376,249	\$131,010,209	\$19,633,960	17.63%	\$133,760,715	\$104,484,790	(\$29,275,925)	-21.89%

Fiscal Year 1998 Budget Revenues (Sources) - All Funds



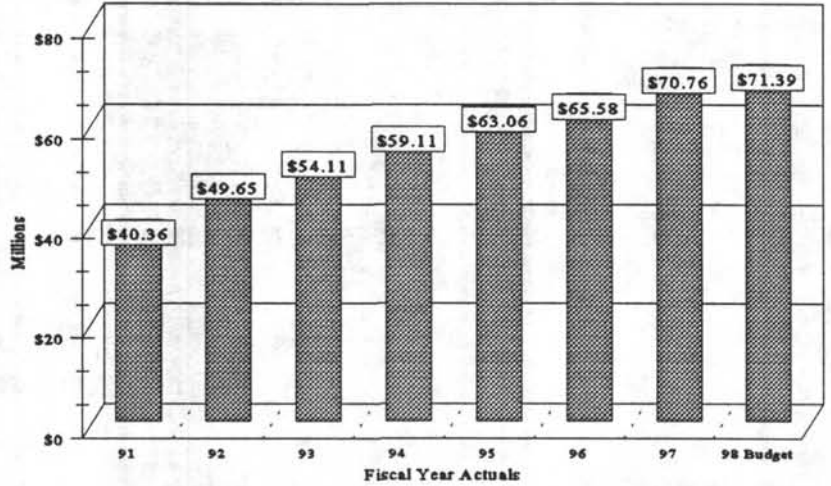
County of El Paso, Texas

Summary of Revenues with Selected Definitions and Trends - All Funds

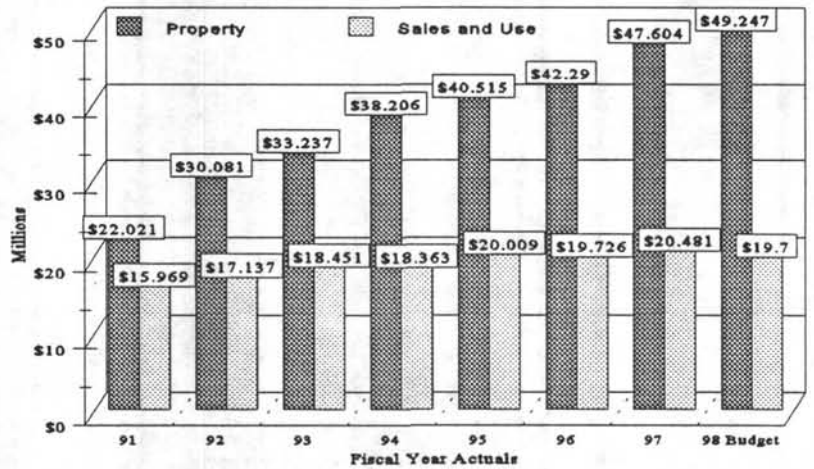
Since fiscal year 1991, the County's tax revenues have increased due to the increase in property taxes to maintain its current levels of service as well as to fund increases in the debt related to new indebtedness for various projects such as the county courthouse construction and jail annex. The amount budgeted for this item is dependent upon the actions of the Commissioners Court. The Commissioners Court adopted a property tax rate for fiscal year 1998 which was higher than that of fiscal year 1997 in an effort to identify funding for the newly built jail annex. Operating costs for the new jail annex are estimated to run between \$11,000,000 and \$14,000,000 per year.

Taxes are a significant source of revenue of the County of El Paso and are comprised mainly of property and sales taxes. Property taxes are levied each fiscal year at a rate prescribed by the Commissioners Court. Tax rates are determined by utilizing Truth in Taxation Guidelines of the State of Texas which limits the maximum debt tax rate to cover principal and interest payments each fiscal year. Truth in Taxation laws also set the guidelines for determining the effective and rollback rates. The maintenance and operations component of the tax rate is set at the discretion of the Commissioners Court with any rate above the rollback rate triggering a possible rollback election by the voters. Property taxes are collected for the County by the City Tax Office under contractual agreement. Sales taxes represent a one half percent sales tax approved by the voters of the County of El Paso effective January 1, 1988 as an effort to reduce property taxes and more proportionately spread the burden of funding county government. This tax is imposed on the value of taxable items sold and is collected by the State and redistributed to the County. Currently, the County of El Paso as well as other border agencies, are experiencing a stabilization of sales and use tax revenues. Based on actual fiscal year 1997, this tax appears to be trending slightly upwards but such fluctuations in the past have proven to be misleading. Sales and use tax revenues are tied to the border economy of El Paso and it is anticipated that this revenue will become more stable in the near future.

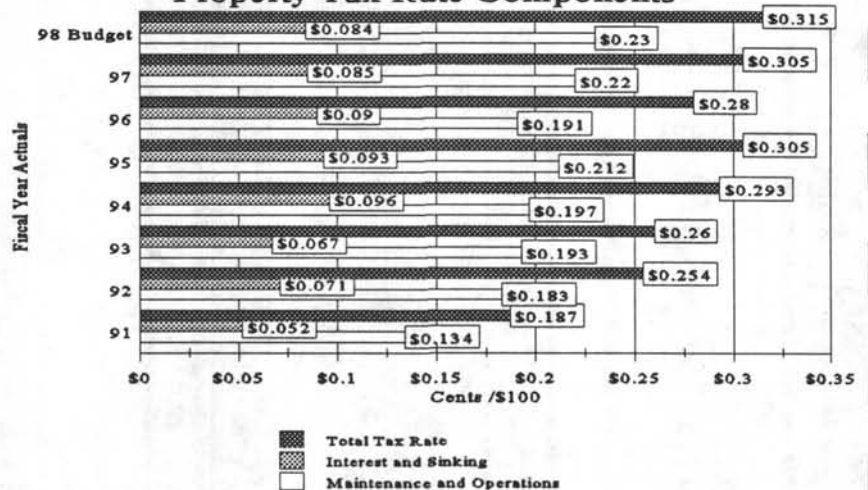
Total Tax Revenues



Selected Tax Revenues



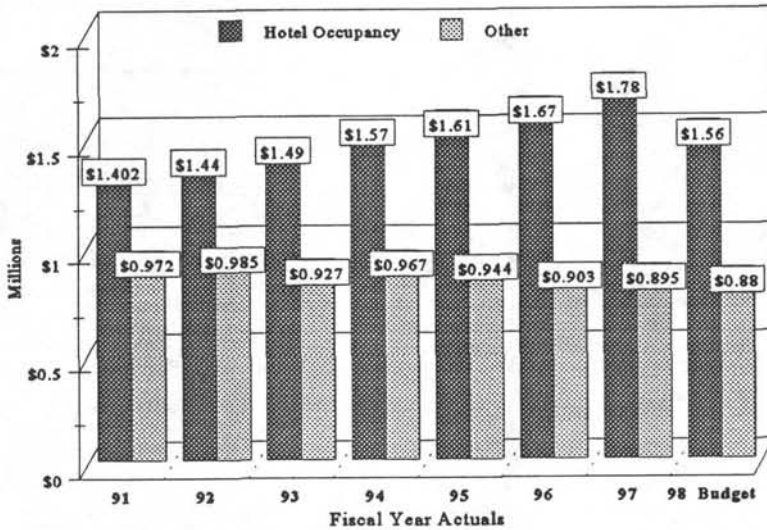
Property Tax Rate Components



County of El Paso, Texas

Summary of Revenues with Selected Definitions and Trends - All Funds

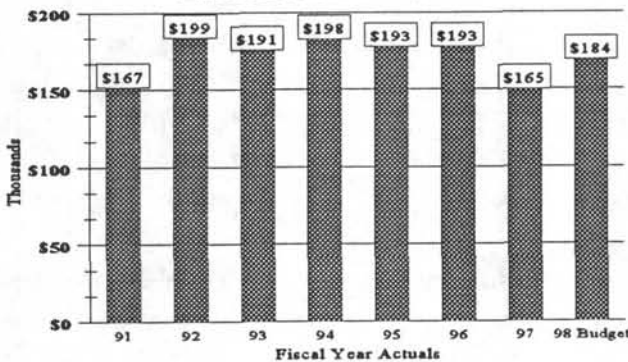
Selected Tax Revenues



Hotel occupancy taxes represent a two and one-half percent tax imposed on rental of hotel and motel rooms to individuals who are not a permanent resident of the hotel or motel. This tax is collected by the County Tax Assessor Collector. Other taxes collected relate to Bingo and State Mixed Beverage taxes imposed by the State and redistributed to the County.

Taxes								
Revenue Account Title	Actuals FY 96	Actuals FY 97	Changes Amounts	% Change	Budget FY 97	Budget FY 98	Changes Amounts	% Change
1 Current Taxes	\$40,387,262	\$45,483,084	\$5,095,822	12.62%	\$44,297,566	\$46,920,676	\$2,623,110	5.92%
2 Delinquent Taxes	1,293,669	1,403,417	109,748	8.48%	1,403,858	1,486,993	83,135	5.92%
3 Penalties and Interest	595,000	717,598	122,598	20.60%	792,042	838,945	46,903	5.92%
5 Sales and Use of Tax	19,726,981	20,480,760	753,779	3.82%	19,000,000	19,700,000	700,000	3.68%
111 Hotel Occupancy Taxes-Coliseum 1%	712,587	746,773	34,186	4.80%	615,000	625,000	10,000	1.63%
117 Hotel Occupancy Taxes-1.25%	834,484	860,204	25,720	3.08%	768,750	781,250	12,500	1.63%
118 County Hotel Occupancy Taxes-.25%	121,897	172,041	50,144	41.14%	153,750	156,250	2,500	1.63%
320 Bingo	97,067	83,549	(13,518)	(13.93)%	103,000	80,000	(23,000)	(22.33)%
324 State Mixed Beverage	805,667	811,510	5,843	0.73%	800,000	800,000		
Totals	\$64,574,614	\$70,758,936	\$6,184,322		\$67,933,966	\$71,389,114	\$3,455,148	

Licenses and Permits



This revenue source relates to licenses and permits for businesses dealing with alcoholic beverages, occupational licenses for coin operated amusement machines within the County, and for bail bond permits. Occupational license fees are collected by the County Tax-Assessor Collector. Bail bond permits are imposed to obtain a license to act as a bail bondsman in any court of the County. The County had a significant increase in licenses beginning in fiscal year 1991 and has been relatively stable over the last few years. This increase in fiscal year 1991 was mainly due to favorable economic conditions and an increase in businesses and restaurants. This source of

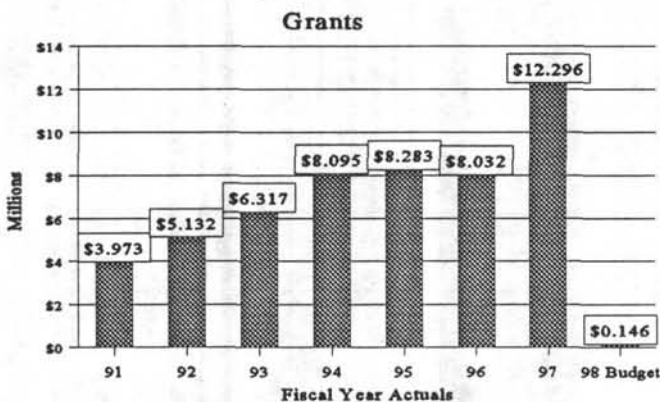
County of El Paso, Texas

Summary of Revenues with Selected Definitions and Trends - All Funds

revenue is budgeted based on historical trends and economic conditions locally. Revenues in this areas have leveled off and saw a slight decline in 1997. No significant changes are anticipated in this category in the near future.

License and Permits								
Revenue Account Title	Actuals FY 96	Actuals FY 97	Changes Amounts	% Change	Budget FY 97	Budget FY 98	Changes Amounts	% Change
201 Alcoholic Beverages	\$157,354	\$134,059	(\$23,295)	(14.80)%	\$145,000	\$152,000	\$7,000	4.83%
202 Occupational Licenses	29,892	25,564	(4,328)	(14.48)%	35,000	27,000	(8,000)	(22.86)%
203 Bail Bond Permits	5,500	5,500			5,000	5,000		
Totals	\$192,746	\$165,123	(\$27,623)		\$185,000	\$184,000	(\$1,000)	

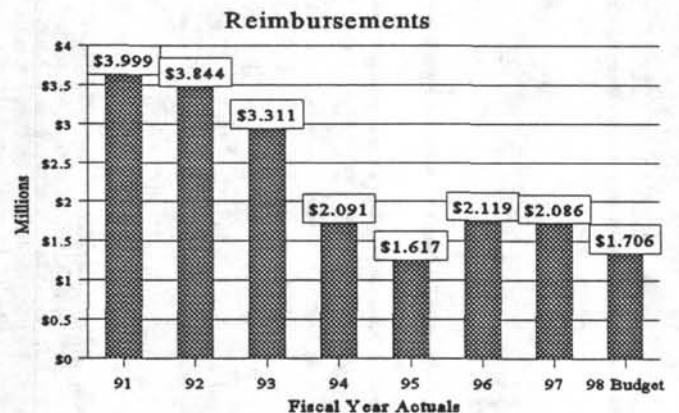
Selected Intergovernmental Revenues



The majority of intergovernmental revenues relate to grants. The County has experienced a continued trend of increased grant funding from Federal, State and other agencies. Reimbursements relate to costs incurred by the County for which other entities or agencies benefit and are subsequently billed for. This source of revenue is fairly stable and level with the exception of fiscal year 1993 when the County turned total control of the Convention Bureau over to the City of El Paso. In the interim, the County kept all employees on the payroll and the City reimbursed the County as costs were incurred. Subsequent to that period, most City employees transferred to the City payroll while some employees continue on the County's payroll under contract with the City.

Additionally, reimbursement for election costs other than regular county funded elections was moved to a non-budgeted agency fund as prescribed by State law rather than being accounted for in the General Fund through fiscal year 1993. Also, bi-yearly elections caused much of the prior fluctuations. The other intergovernmental revenues relate to miscellaneous fees from other agencies not classified as grants or reimbursements. In fiscal year 1996, the County experienced a funding loss to the County Detoxification Program resulting in closure of that program as well as funding reductions to the Nutrition Program. It is possible that further reductions may be forth-coming with the balancing of the federal budget and therefore, intergovernmental revenues will see a slight decrease in the future which may be offset by minimal increases from other granting agencies. Note, the major decrease in the fiscal year 1998 intergovernmental budgeted revenues relates to accounting treatment of grants on a contract basis rather than on a fiscal year basis. Many grants which began in the last month of fiscal year 1997 were budgeted in fiscal year 1997 rather

Selected Intergovernmental Revenues

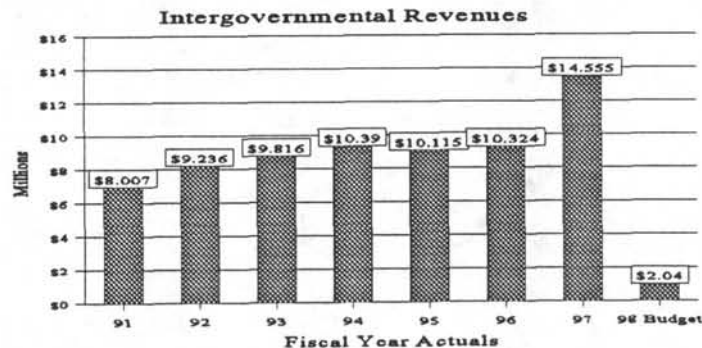


County of El Paso, Texas

Summary of Revenues with Selected Definitions and Trends - All Funds

than being partially budgeted in fiscal year 1998. It is not anticipated that this change will impact the actual expenditure picture in the future. The sharp drop is only attributable to this one time change in the method of budgeting grants.

Intergovernmental								
Revenue Account Title	Actuals FY 96	Actuals FY 97	Changes Amounts	% Change	Budgets FY 97	Budgets FY 98	Changes Amounts	% Change
302 Federal Grant	\$49,373	\$6,208,351	\$6,158,978	12,474.38%				
318 Probation Revenues	27,645		(27,645)	(100.00)%				
319 Public Inebriated	(3,625)		3,625	(100.00)%				
322 State Grant	6,461,971	4,421,704	(2,040,267)	(31.57)%	\$186,901	\$145,992	(\$40,909)	(21.89)%
331 State Agency	176,506	120,794	(55,712)	(31.56)%				
334 Discretionary		647	647	100.00%				
336 Lateral Road Funds	31,257	31,326	69	0.22%	30,000	31,000	1,000	3.33%
338 Gross Weight And Axle Weight Fees	21,582	22,037	455	2.11%	500	8,000	7,500	1,500.00%
342 Judiciary Support Fee-Govt. Code 51.702	117,154	118,150	996	0.85%	85,000	150,000	65,000	76.47%
365 Contribution-City	487,828	704,809	216,981	44.48%	270,417		(270,417)	(100.00)%
707 Foster Care Support	3,522		(3,522)	(100.00)%				
903 Reimbursements- Inmate Transportation		41,242	41,242	100.00%				
904 Reimbursements-State Witness Claims	100,912	29,831	(71,081)	(70.44)%	80,000	40,000	(40,000)	(50.00)%
908 Detention Home Rental El Paso Police Department	32,741	39,545	6,804	20.78%	32,000	32,000		
909 Reimbursements- City Sesquicentennial		2,403	2,403	100.00%				
910 Reimbursement-City Computer	1,307,443	1,186,886	(120,557)	(9.22)%	1,100,000	1,000,000	(100,000)	(9.09)%
911 Reimbursement-City Utilities	23,354	22,279	(1,075)	(4.60)%	18,500	19,000	500	2.70%
913 Reimbursement-Cad Computer	40,186	25,687	(14,499)	(36.08)%	30,000	22,000	(8,000)	(26.67)%
914 Reimbursement-Community Supervision and Corrections	44,065	30,808	(13,257)	(30.09)%	50,000	24,000	(26,000)	(52.00)%
916 Reimbursement-City-Salaries	235,495	265,360	29,865	12.68%	150,000	165,000	15,000	10.00%
918 Reimbursement- City-Archives Building Rental	81,007	89,857	8,850	10.93%	80,000	80,000		
924 Reimbursement- Federal-TDHS School Lunch Program	96,014	151,445	55,431	57.73%	70,000	85,000	15,000	21.43%
925 Reimbursement- R.E. Thomason	157,674	200,813	43,139	27.36%	245,627	238,619	(7,008)	(2.85)%
927 Transportation 3B	36,864	74,242	37,378	101.39%				
928 Congregate Meals	795,720	767,008	(28,712)	(3.61)%				
Totals	\$10,324,688	\$14,555,224	\$4,230,536		\$2,428,945	\$2,040,611	(\$388,334)	

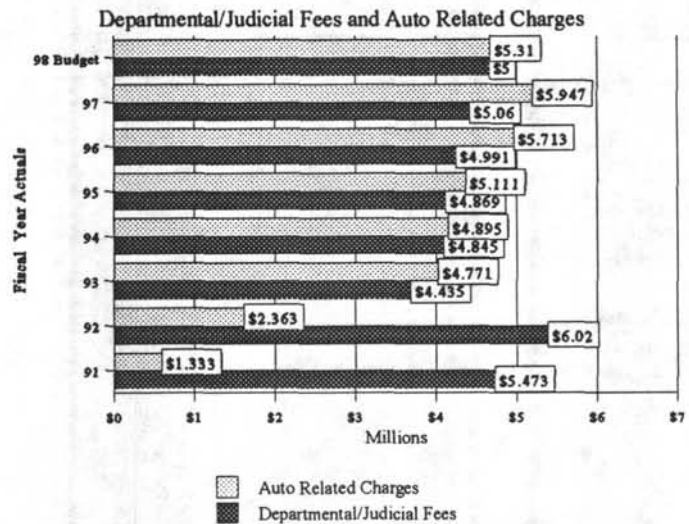


County of El Paso, Texas

Summary of Revenues with Selected Definitions and Trends - All Funds

This category relates to service fees charges by the various departments and elected officials of the County. Overall, the County experienced a slight increase in fee revenues beginning in fiscal year 1991 with minimal fluctuations through fiscal year 1994. Departmental and judicial fees saw a slight downward trend in fiscal year 1993 but rebounded in 1994 to the present. Auto related charges had ups and downs through fiscal year 1991 and started an upward trend due specifically to increases in this license fee imposed by the Commissioners Court. The Court increases or decreases this fee from year to year causing the instability. Otherwise, this item is budgeted based on historical trends and court action and appears to be stabilizing and steadily increasing.

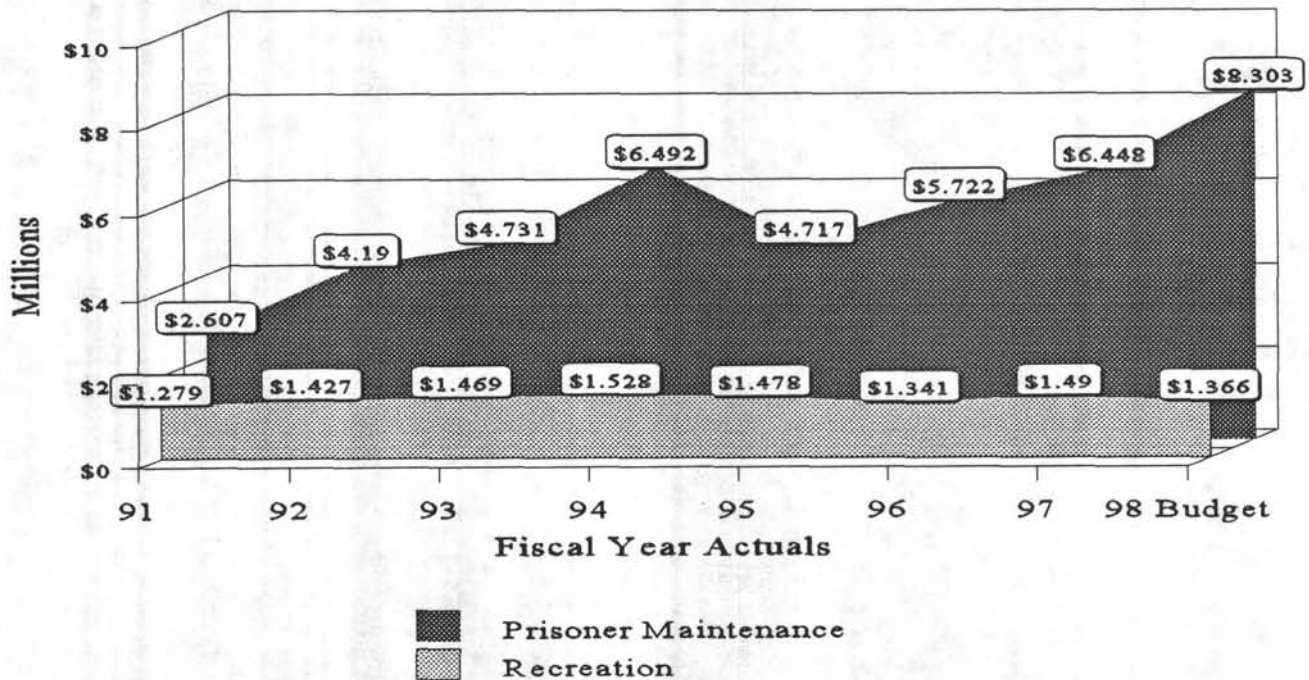
Selected Charges for Service Revenues



Prisoner maintenance fees relate to costs incurred by the County for incarceration of prisoners in the El Paso County Detention facility on behalf of other agencies for which the County of El Paso is not financially

Selected Charges for Services Revenues

Prisoner Maintenance and Recreation



County of El Paso, Texas

Summary of Revenues with Selected Definitions and Trends - All Funds

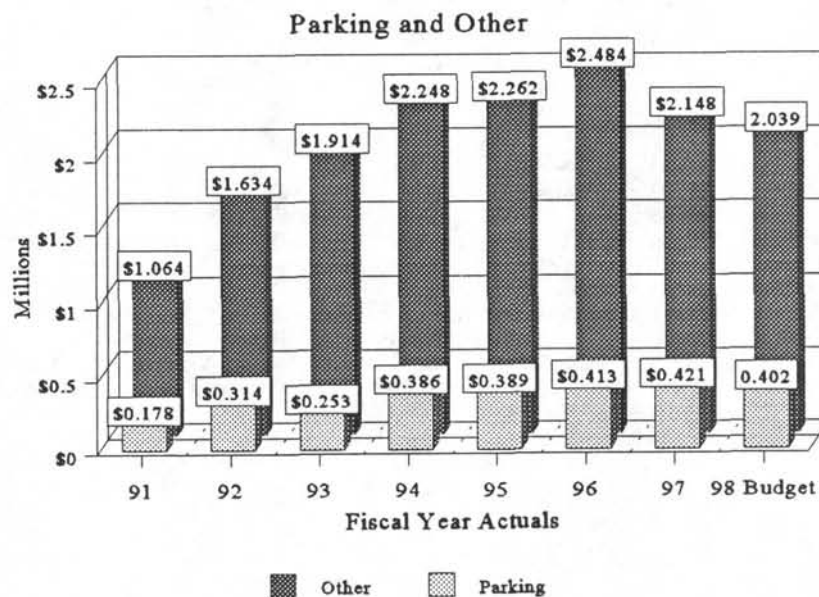
responsible. In fiscal year 1994, the State opened newly constructed jails and as a result, one revenue source which amounted to approximately one-third of fiscal year 1994's prisoner maintenance revenue titled Paper Ready Inmates-State came to a halt and is no longer considered a significant revenue source. Overall, this source of revenue is based on historical activity and the jail population trends. This revenue trend should be impacted in fiscal year 1998 when the new jail annex is operational, thus, the jail capacity will increase potential billings.

Recreational revenues are based on various fees charged at County facilities which include parks and pools and is based on established rates set by the Court as deemed appropriate. This revenue source has remained level as the Commissioners Court has put emphasis on keeping costs to the public at minimal levels. In fiscal year 1996, the Court approved some increases in various golf course fees which should cause a slight increase in actual revenues in the near future. The slight downward trend can be attributed to lost revenues due to inactivity of the County Coliseum caused by some difficulties relating to bringing professional ice hockey to El Paso and assignment of various revenues previously collected by the County.

The other category within charges for services relates mainly to miscellaneous fees imposed through the judiciary or by departments due to changes in state laws unrelated to the other previously defined categories. These fees are projected to decline slightly but in the long run are stable and do not significantly impact on the budget.

Parking fees relate to charges to the general public and county employees for use of the County Parking Facility which was put into operation in fiscal year 1990. Revenues of the facility have trended up 1990 to 1994 due to slight fee increases and increased usage of the facility other than by jurors who are given free access to the facility when summoned for jury duty by the courts of the County. The parking facility has experienced a stable stream of usage since 1994 which is anticipated to remain level over the next fiscal year.

Selected Charges for Services Revenues



County of El Paso, Texas

Summary of Revenues with Selected Definitions and Trends - All Funds

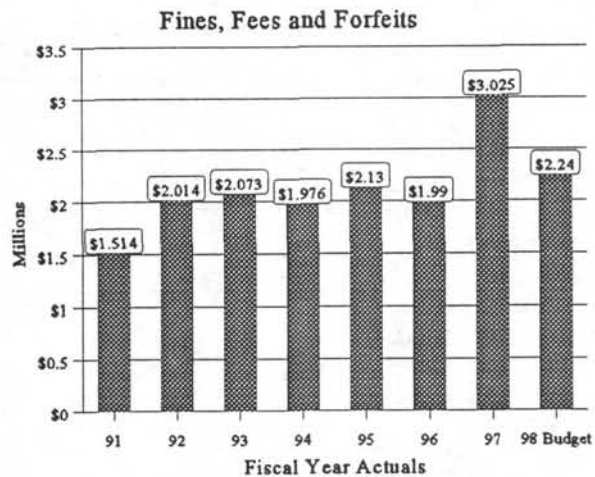
Charges for Services								
Revenue Account Title	Actuals FY 96	Actuals FY 97	Changes Amounts	% Change	Budgets FY 97	Budgets FY 98	Changes Amounts	% Change
304 Prisoner Maint. Federal	\$4,846,500	\$5,601,285	\$754,785	15.57%	\$3,950,000	\$7,300,000	\$3,350,000	84.81%
339 State A. G. Child Support Fees	462,999	487,255	24,256	5.24%	230,000	300,000	70,000	30.43%
340 Paper Ready Inmates-State	77,210		(77,210)	(100.00)%				
357 Prisoner Maint.- City	793,272	842,982	49,710	6.27%	900,000	1,000,000	100,000	11.11%
361 Prisoner Maint.-Extradition	4,650	4,120	(530)	(11.40)%	2,500	2,500		
401 Criminal Prosecution Fee	62,647	66,833	4,186	6.68%	50,000	55,000	5,000	10.00%
402 County Tax Collector Fee	1,478,783	1,485,229	6,446	0.44%	1,380,000	1,400,000	20,000	1.45%
403 County Clerk Fees	1,654,489	1,670,614	16,125	0.97%	1,520,000	1,580,000	60,000	3.95%
405 District Clerk Fees	824,282	801,994	(22,288)	(2.70)%	730,000	775,000	45,000	6.16%
406 County Sheriff Fees	626,266	723,873	97,607	15.59%	600,000	650,000	50,000	8.33%
407 El Paso Bar Attor. Exemp. Fees	225,100	215,034	(10,066)	(4.47)%	215,000	220,000	5,000	2.33%
408 Pretrial Diversion Fees Jail Magistrate	374,809	382,282	7,473	1.99%	320,000	350,000	30,000	9.38%
410 Protective Order Application Fees	11,378	14,924	3,546	31.17%	7,000	8,000	1,000	14.29%
411 Microfilm Fees	24,588	32,212	7,624	31.01%	20,000	22,000	2,000	10.00%
412 Records Mgt Preservation Fees	568,608	493,588	(75,020)	(13.19)%	560,000	525,000	(35,000)	(6.25)%
414 County Attorney Commissions	18,855	142,348	123,493	654.96%	15,000	40,000	25,000	166.67%
430 Justice of the Peace No.1 Fees	11,295	12,578	1,283	11.36%	9,000	10,000	1,000	11.11%
431 Justice of the Peace No. 2 Fees	16,925	22,532	5,607	33.13%	15,000	16,000	1,000	6.67%
432 Justice of the Peace No. 3 Fees	19,282	25,806	6,524	33.83%	17,000	18,000	1,000	5.88%
433 Justice of the Peace No. 4 Fees	13,925	18,750	4,825	34.65%	10,000	13,000	3,000	30.00%
434 Justice of the Peace No. 5 Fees	11,510	12,426	916	7.96%	11,000	10,000	(1,000)	(9.09)%
435 Justice of the Peace No. 6 Fees	25,339	34,537	9,198	36.30%	16,000	26,000	10,000	62.50%
436 Justice of the Peace No. 7 Fees	6,238	8,517	2,279	36.53%	5,000	5,000		
440 Constable No. 1 Fees	19,773	22,845	3,072	15.54%	18,000	19,000	1,000	5.56%
441 Constable No. 2 Fees	33,290	41,406	8,116	24.38%	33,000	33,500		
442 Constable No. 3 Fees	32,148	29,492	(2,656)	(8.26)%	31,000	27,000	(4,000)	(12.90)%
443 Constable No. 4 Fees	31,346	35,285	3,939	12.57%	25,000	30,000	5,000	20.00%
444 Constable No. 5 Fees	29,995	28,253	(1,742)	(5.81)%	31,000	27,000	(4,000)	(12.90)%
445 Constable No. 6 Fees	10,635	11,130	495	4.65%	11,000	9,000	(2,000)	(18.18)%
446 Constable No. 7 Fees	6,634	8,581	1,947	29.35%	6,000	6,000		
451 Sewage Inspection Fees	102,130	95,786	(6,344)	(6.21)%	100,000	90,000	(10,000)	(10.00)%
452 Jury Fees	55,925	44,416	(11,509)	(20.58)%	20,000	40,000	20,000	100.00%
454 County Tax Office Collections	83,884	87,302	3,418	4.07%	70,000	75,000	5,000	7.14%
455 Law Library Filing Fees (County/ District Court Cases)	207,449	204,316	(3,133)	(1.51)%	200,000	200,000		
456 Alternative Dispute Resolution Fees	103,395	102,156	(1,239)	(1.20)%	130,000	130,000		
458 County Probate Court Fees	7,633	8,522	889	11.65%	7,000	7,000		
461 Interpreter Fees	1,570	1,101	(469)	(29.87)%	500	500		
462 Court Reporter Fees	128,029	120,715	(7,314)	(5.71)%	121,000	120,000	(1,000)	(0.83)%
463 Computer Aided Transcription System Fees	4,516	4,433	(83)	(1.84)%	5,000	4,000	(1,000)	(20.00)%
469 Special Probate Court Fees	3,984	4,572	588	14.76%	4,000	4,000		
470 Parking Garage Fees-Daily	198,127	196,709	(1,418)	(0.72)%	190,000	195,000	5,000	2.63%
471 Parking Garage Fees-Monthly	215,049	224,119	9,070	4.22%	200,000	207,000	7,000	3.50%
475 Courthouse Security Fees	125,660	163,457	37,797	30.08%	115,000	120,000	5,000	4.35%
476 Courthouse Security Fees - Justice Court		1,070	1,070			40,000	40,000	100.00%
490 Extra Auto License Fees	3,632,417	3,785,283	152,866	4.21%	3,100,000	3,250,000	150,000	4.84%
492 Auto License Fees	360,000	388,548	28,548	7.93%	360,000	360,000		0.00%
493 Auto Sales Tax	1,721,017	1,773,213	52,196	3.03%	1,600,000	1,700,000	100,000	6.25%
601 Green Fees	479,312	458,597	(20,715)	(4.32)%	465,000	468,000	3,000	0.65%
602 Driving Range Fees		7,298	7,298			5,000	5,000	100.00%
603 Golf Car Revenues	187,787	177,425	(10,362)	(5.52)%	187,000	185,000	(2,000)	(1.07)%
604 Golf Course Food Concession	24,167	22,253	(1,914)	(7.92)%	24,000	24,000		
621 Canutillo Pool	6,451	6,425	(26)	(0.40)%	4,000	5,000	1,000	25.00%
623 Fabens Pool	4,662	5,255	593	12.72%	4,000	4,000		
624 Ascarate Pool	37,756	29,023	(8,733)	(23.13)%	28,000	28,000		
630 Ascarate Park Traffic Control	134,267	135,838	1,571	1.17%	140,000	130,000	(10,000)	(7.14)%

County of El Paso, Texas

Summary of Revenues with Selected Definitions and Trends - All Funds

Charges for Services								
Revenue Account Title	Actuals FY 96	Actuals FY 97	Changes Amounts	% Change	Budgets FY 97	Budgets FY 98	Changes Amounts	% Change
632 Ascarate Park Food Concession		2,000	2,000					
634 Western Playland	174,287	187,072	12,785	7.34%	182,000	170,000	(12,000)	(6.59)%
635 Launching Fees	2,545	3,100	555	21.81%	2,000	2,000		
640 Coliseum Food Concession	67,826	171,742	103,916	153.21%	100,000	125,000	25,000	25.00%
641 Coliseum Concess. Commissions		8,881	8,881	100.00%		9,000	9,000	100.00%
642 Coliseum Parking	46,639	65,521	18,882	40.49%	20,000	50,000	30,000	150.00%
644 Coliseum Security	28,760	10,638	(18,122)	(63.01)%	8,000	10,000	2,000	25.00%
646 Coliseum Rental	118,653	125,971	7,318	6.17%	50,000	100,000	50,000	100.00%
649 Gallegos Park Food Concession		50	50					
650 Gallegos Park Rental		125	125					
652 Coliseum-Ticketmaster	23,872	71,326	47,454	198.79%	20,000	50,000	30,000	150.00%
660 Equestrian Center Rental Fees	3,780	1,110	(2,670)	(70.63)%	3,000	1,000	(2,000)	(66.67)%
711 Courthouse Cafeteria Concession	19,271	22,753	3,482	18.07%	20,000	19,000	(1,000)	(5.00)%
905 Landmark Building Rental	78,000	172	(77,828)	(99.78)%				
906 Morgue Facility Rental	2,750	7,150	4,400	160.00%	6,600	6,600		
907 Courthouse & Parking Facility Rental	29		(29)	(100.00)%	100		(100)	(100.00)%
Totals	\$20,714,370	\$22,002,154	\$1,287,784		\$18,223,700	\$22,411,100	\$4,187,400	

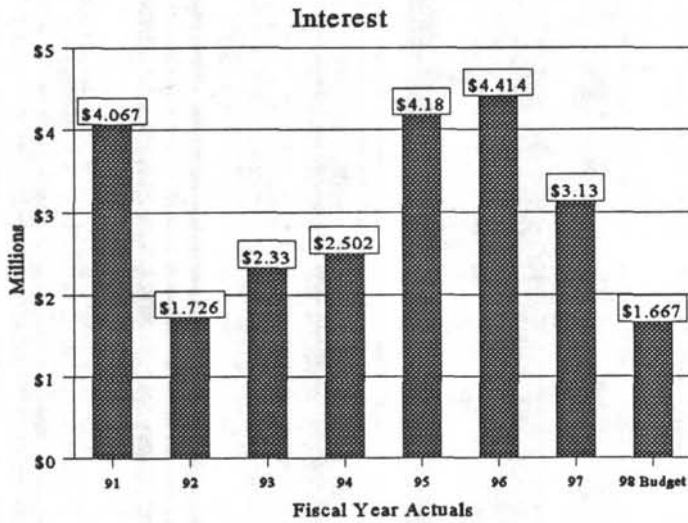
This category of revenue relates to funds generated by various elected officials relating to the judicial process within the County. The County's revenue significantly increased beginning in fiscal year 1991 and progressively trended up through fiscal year 1993. This upward trend is due to fee increases but most significantly to the efforts of County officials in collection of a backlog of outstanding bond forfeitures. Currently, trends are reversing downward and once efforts for old outstanding collections are exhausted, the County's revenue from this source should stabilize and flatten. Historical trends are a major factor in budgeting this category. Fiscal year 1997 saw a significant increase mainly due to additional court costs mandated by the State beginning September 1, 1997 and increased efforts on bond forfeitures.



Fines, Fees and Forfeits								
Revenue Account Title	Actuals FY 96	Actuals FY 97	Changes Amount	% Change	Budgets FY 97	Budgets FY 98	Changes Amount	% Change
473 Child Safety Fees	\$20,722	\$21,957	\$1,235	5.96%	\$18,000	\$18,000		
474 County Traffic Fees	22,466	25,674	3,208	14.28%	17,000	20,000	3,000	17.65%
800 County Attorney Bond Forfeit	252,131	691,532	439,401	174.27%	250,000	500,000	250,000	100.00%
801 Fines and Forfeits	1,689,887	2,040,038	350,151	20.72%	1,700,000	1,700,000		
802 Library Fines	2,360	2,123	(237)	(10.04)%	1,700	1,800	100	5.88%
804 Judgments		244,525	244,525	100.00%				
Totals	\$1,987,566	3,025,849	\$1,038,283		\$1,986,700	\$2,239,800	\$253,100	

County of El Paso, Texas

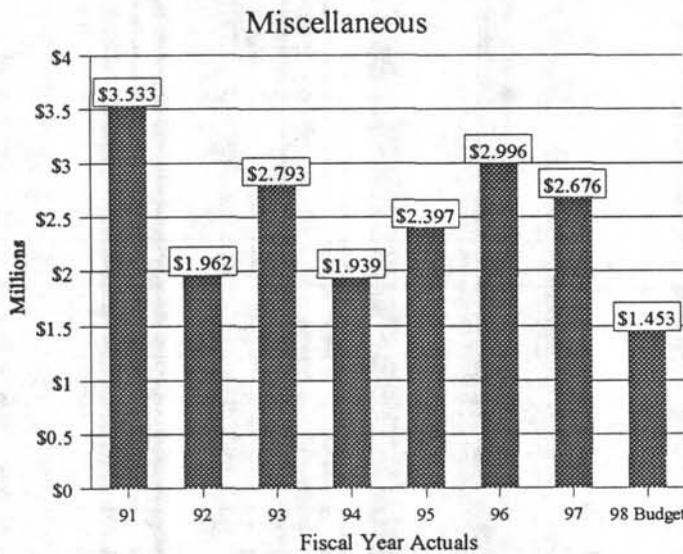
Summary of Revenues with Selected Definitions and Trends - All Funds



This revenue source is the result of aggressive investment of the County's public funds in a variety of investment options as authorized by law. As shown in the graph, revenues have steadily trended down in direct relation to interest rates, and the amount of available investable funds. This revenue source varies directly with the direction of interest rates and the amount of funds available for investment. Although interest rates are trending up, the County anticipates having less investable funds and therefore, less interest earnings. It is anticipated that this revenue source will continue a downward trend as the County continues to balance its budget with fund balance, resulting in less investable cash available as reserves are depleted towards year end.

Another significant event that had an impact on overall interest earnings was the fact that significant progress and cash outlays towards expenditures were made on that County's various capital projects there by further reducing investable funds.

Interest								
Revenue Account Title	Actuals FY 96	Actuals FY 97	Changes Amounts	% Change	Budgets FY 97	Budgets FY 98	Changes Amounts	% Change
901 Interest Earning Investments	\$4,105,157	\$2,979,196	(\$1,125,961)	(27.43)%	\$1,446,540	\$1,540,706	\$94,166	6.51%
902 Interest Earning-N.O.W.	309,311	151,130	(158,181)	(51.14)%	177,000	126,000	(51,000)	(28.81)%
Totals	\$4,414,468	\$3,130,326	(\$1,284,142)		\$1,623,540	\$1,666,706	\$43,166	



Miscellaneous revenues relate to those considered as non-recurring and not classified in any of the other major categories as defined. Miscellaneous revenues fluctuate from year to year mainly because this category is utilized to capture revenues that are considered non-recurring or not otherwise categorized. This classification is budgeted conservatively based on historical trends. Phone commissions saw an increase since fiscal year 1993 mainly due to new long distance vendor contracts with the County giving the County more commissions on pay telephones located in County facilities such as the courthouse and detention facility.

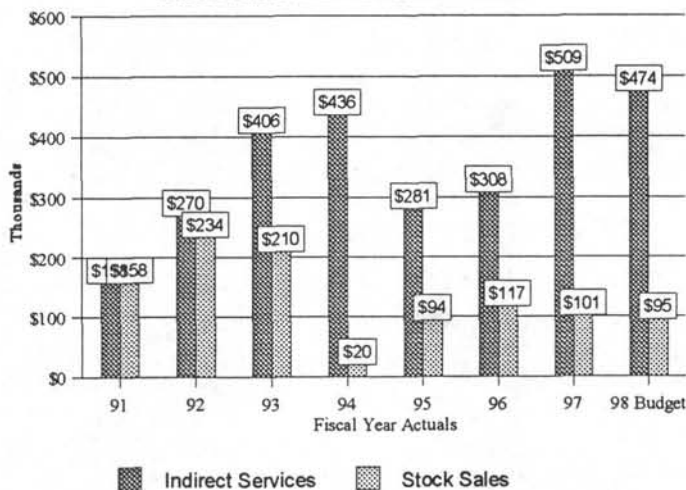
County of El Paso, Texas

Summary of Revenues with Selected Definitions and Trends - All Funds

Miscellaneous									
Revenue Account Title	Actuals FY 96	Actuals FY 97	Changes Amounts	% Change	Budgets FY 97	Budgets FY 98	Changes Amounts	% Change	
303 Indirect Services	\$307,836	\$508,900	\$201,064	65.32%	\$482,227	\$473,876	(\$8,351)	(1.73)%	
343 State Service Fees	91,018	93,413	2,395	2.63%	88,000	90,000	2,000	2.27%	
366 Contribution-local	384,030	159,828	(224,202)						
468 Consolidated Data Processing Fees	7,933	3,516	(4,417)	(55.68)%	2,000	3,000	1,000	50.00%	
702 Detention Facility- Commissary	55,000	60,000	5,000	9.09%	60,000	60,000			
705 Purchasing-Stock Sales	117,203	100,959	(16,244)	(13.86)%	75,000	95,000	20,000	26.67%	
709 Allright Parking	48,607	52,498	3,891	8.01%	42,000	42,000			
712 Phone Commission-Local	255,487	342,596	87,109	34.10%	102,000	250,000	148,000	145.10%	
713 Continuing Legal Education Fees	9,100		(9,100)						
714 Phone Commissions-Long Distance	130,401	76,198	(54,203)	(41.57)%	50,000	60,000	10,000	20.00%	
919 Miscellaneous-Reimbursement	116,974	283,847	166,873	142.66%	59,000	159,000	100,000	169.49%	
935 Contributions & Donations-General	3,579	181	(3,398)	(94.94)%					
939 Contributions-R.E. Thomason Hospital	170,000		(170,000)	(100.00)%					
945 Homebound Program Income	489,342	2,021	(487,321)	(99.59)%	1,300	1,600	300	23.08%	
946 Transportation- Program Income Received	8,524	2,201	(6,323)	(74.18)%	3,900	2,200	(1,700)	(43.59)%	
947C-1 Program Income Received	107,986	49,572	(58,414)	(54.09)%	65,000	50,000	(15,000)	(23.08)%	
956 Contributions-Other	17,000	20,000	3,000	17.65%					
963 Property Sales	49,253	40,792	(8,461)	(17.18)%	1,500	2,000	500	33.33%	
964 Unclassified Revenues	452,428	544,837	92,409	20.43%	155,100	165,100	10,000	6.45%	
1026 Program Participants	174,347	335,518	161,171	92.44%	455,752		(455,752)	(100.00)%	
Totals	\$2,996,048	\$2,676,877	(\$319,171)		\$1,642,779	\$1,453,776	(\$189,003)		

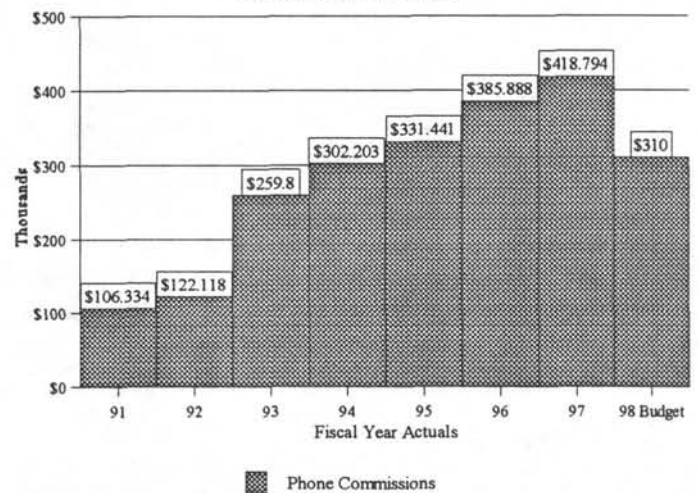
Selected Miscellaneous Revenues

Stock Sales and Indirect Services



Selected Miscellaneous Revenues

Phone Commissions



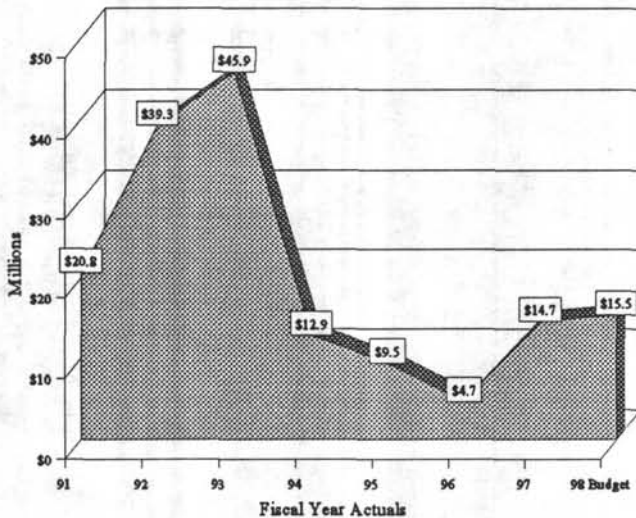
County of El Paso, Texas

Summary of Revenues with Selected Definitions and Trends - All Funds

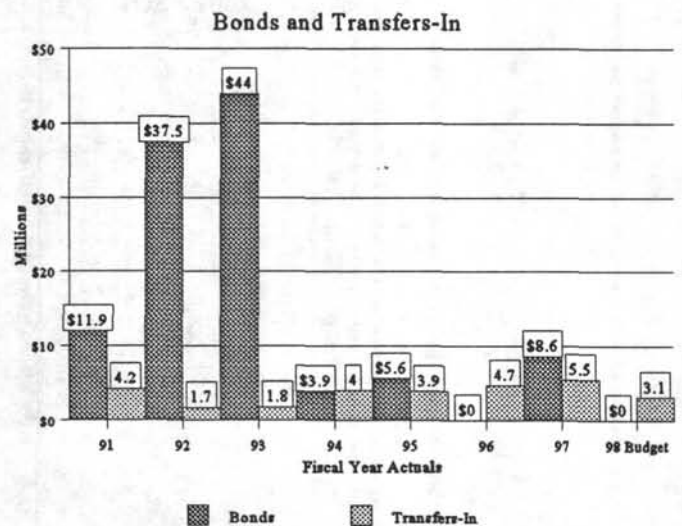
Other Financing Sources								
Revenue Account Title	Actuals FY 96	Actuals FY 97	Changes Amounts	% Change	Budgets FY 97	Budgets FY 98	Changes Amounts	% Change
950 Proceeds of Bonds Sold		\$8,750,000	\$8,750,000	100.00%				
953 Accrued Interest- Cert. Of Indebtedness		58,737	58,737	100.00%				
955 Proceeds of Bonds Sold- Premium		1,312	1,312	100.00%				
1011 Designated Fund Equity					\$18,062,521	\$12,388,710	(\$5,673,811)	(31.41)%
1020 Transfers In	\$590,068	543,933	(46,135)	(7.82)%	324,089	180,000	(144,089)	(44.46)%
1021 Transfer In-Grants	2,405,521	2,338,594	(66,927)	(2.78)%	942,717	858,825	(83,892)	(8.90)%
1022 Transfer In-Court Reporter Fees	127,924	126,984	(940)	(0.73)%	130,000	120,000	(10,000)	(7.69)%
1023 Excess Grant Match	147,424	276,160	128,736	87.32%	1,000	1,000		
1038 Transfers In-Roads and Bridges	1,425,000	2,600,000	1,175,000	82.46%	2,600,000	1,939,858	(660,142)	(25.39)%
Totals	\$4,695,937	\$14,695,720	\$9,999,783		\$22,060,327	\$15,488,393	(\$6,571,934)	

The overall majority of this category relates to the receipt of bond proceeds in the year of inception for capital projects. The remaining sources relate to transfers between other funds of the County such as from the Road and Bridges Fund and excess grant match refunds.

Total Other Financing Sources



Selected Other Financing Sources



County of El Paso, Texas

Summary of Revenues with Selected Definitions and Trends - All Funds

Residual Equity Transfers-In								
Revenue Account Title	Actuals FY 96	Actuals FY 97	Changes Amounts	% Change	Budgets FY 97	Budgets FY 98	Changes Amounts	% Change
1039 Residual Equity Transfer-In	\$146,014		(\$146,014)	(100.00)%				
Totals	\$146,014		(\$146,014)		\$0.00	\$0.00	\$0.00	

Grand Totals								
Revenue Account Title	Actuals FY 96	Actuals FY 97	Changes Amounts	% Change	Budgets FY 97	Budgets FY 98	Changes Amounts	% Change
Grand Totals	\$111,521,756	\$131,010,209	\$19,488,453	17.48%	\$116,084,957	\$116,873,500	\$788,543.00	0.68%
Designation for encumbrances					\$28,845,996	10,118,299	(\$18,727,697)	(64.92)%
Grand Totals and Encumbrance Designations	\$111,521,756		\$19,488,453		\$144,930,953	\$126,991,799	(\$17,939,154)	

Comparison of fiscal year 1997 and 1998 include carry forward encumbrances and are segregated above. Encumbrances represent obligations of the County for goods and services relating to the fiscal year ended September 30, 1997 expected to be paid in the new fiscal year. The majority of encumbrances carried forward relate to Capital Projects Funds which totaled \$24,569,184 and \$4,776,394 at the end of fiscal years 1996 and 1997 respectively. Amounts included to balance the County's operating budget in fiscal years 1997 and 1998 respectively totaled \$20,739,578 and 22,519,201.

Revenue Estimates

The County Auditor estimates and certifies all revenues for the County of El Paso and provides the estimates to the Commissioners Court. Budgeted revenues are based on current trends while taking into consideration recent historical trends and local economic factors. The County continually monitors revenue collections throughout the fiscal year to ensure that the revenue estimates are being realized.





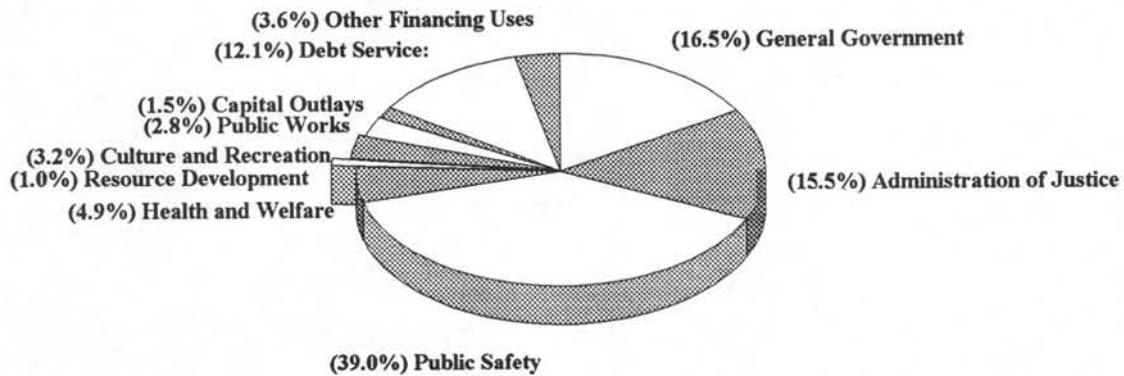
EXPENDITURES

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - All Funds (Expenditures) With comparative actuals and budget

	Actual Expenditures		Changes		Budgeted Appropriations		Changes	
	FY 96	FY 97	Amounts	Percentages	FY 97	FY 98	Amounts	Percentages
Expenditures (Uses):								
General Government	\$16,097,566	\$17,292,167	\$1,194,601	7.42%	\$19,654,736	\$19,257,154	(\$397,582)	-2.02%
Administration of Justice	18,905,902	21,084,583	2,178,681	11.52%	26,592,353	18,080,853	(8,511,500)	-32.01%
Public Safety	33,351,814	35,135,083	1,783,269	5.35%	37,736,262	45,568,822	7,832,560	20.76%
Health and Welfare	9,314,282	7,269,208	(2,045,074)	-21.96%	9,681,966	5,713,936	(3,968,030)	-40.98%
Community Services	979,449	849,355	(130,094)	-13.28%	2,606,368		(2,606,368)	-100.00%
Resource Development	1,809,643	1,854,502	44,859	2.48%	1,935,272	1,173,274	(761,998)	-39.37%
Culture and Recreation	2,203,349	2,683,142	479,793	21.78%	3,244,191	3,697,843	453,652	13.98%
Public Works	2,948,350	3,182,064	233,714	7.93%	3,732,597	3,279,298	(453,299)	-12.14%
Capital Outlays	11,180,265	36,027,540	24,847,275	222.24%	67,936,549	1,724,666	(66,211,883)	-97.46%
Debt Service:								
Principal	5,927,671	6,383,073	455,402	7.68%	6,383,074	6,723,902	340,828	5.34%
Interest	7,809,941	7,257,739	(552,202)	-7.07%	7,257,740	7,476,140	218,400	3.01%
Other Debt Related Costs								
Other Financing Uses	6,017,985	5,885,671	(132,314)	-2.20%	5,420,395	4,177,612	(1,242,783)	-22.93%
Total Expenditures and Other Financing Uses	\$116,546,216	\$144,904,127	\$28,357,911	24.33%	\$192,181,503	\$116,873,500	(\$75,308,003)	-39.19%

Fiscal Year 1998 Budget Appropriations (Uses) - All Funds

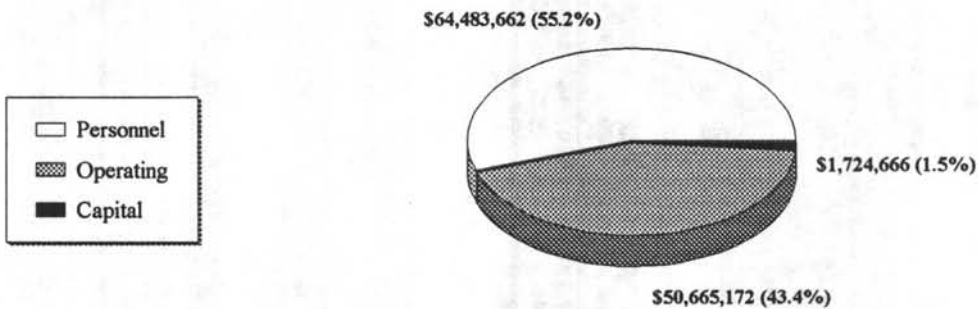


County of El Paso, Texas

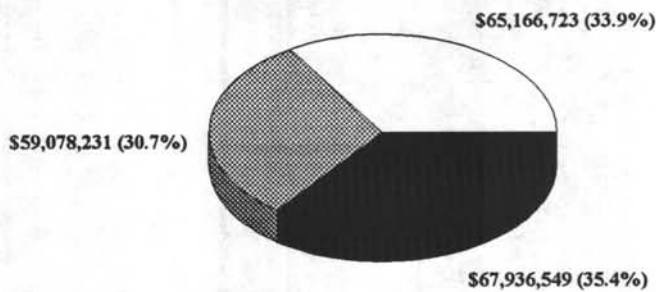
Budget Summary for Fiscal Year 1998 by Category - All Funds With Prior Year Expenditure Actuals

Category	Actuals		Changes		Budget		Changes	
	FY 96	FY 97	Amounts	Percentages	Actual FY 97	Adopted FY 98	Amounts	Percentages
	Personnel	\$59,892,460	\$58,773,621	(\$1,118,839)	-1.87%	\$65,166,723	\$64,483,662	(\$683,061)
Operating	45,473,491	50,102,966	4,629,475	10.18%	59,078,231	50,665,172	(8,413,059)	-14.24%
Capital	11,180,265	36,027,540	24,847,275	222.24%	67,936,549	1,724,666	(66,211,883)	-97.46%
Totals	\$116,546,216	\$144,904,127	\$28,357,911	24.33%	\$192,181,503	\$116,873,500	(\$75,308,003)	-39.19%

Operating Budgets FY 98



FY 97



County of El Paso, Texas

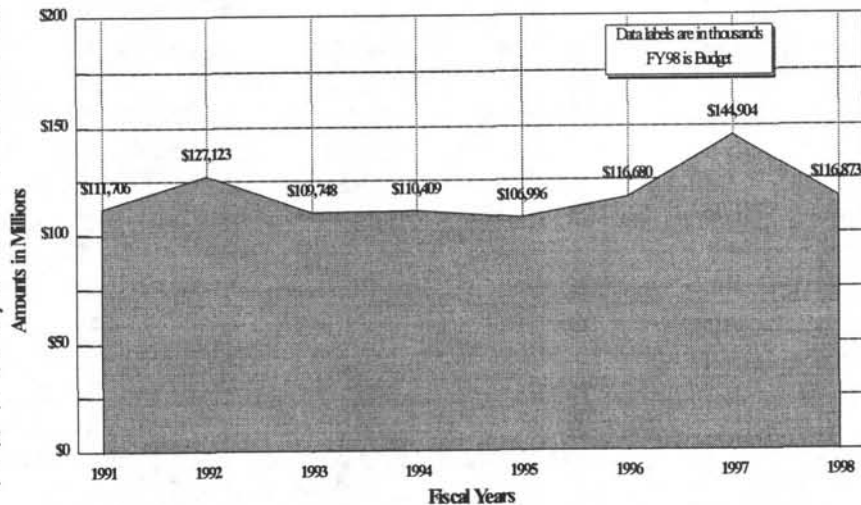
Historical Expenditure Trends - By Function (Amounts in thousands)

Fiscal Year Expenditures

Function	Actuals							Budget
	1991	1992	1993	1994	1995	1996	1997	1998
General Government	\$18,660	\$16,240	\$12,529	\$15,105	\$15,497	\$15,972	\$17,292	\$19,257
Administration of Justice	9,839	14,654	15,112	15,791	16,119	18,441	21,085	18,081
Public Safety	24,207	24,556	25,764	28,912	32,427	33,352	35,135	45,569
Health and Welfare	7,509	7,279	7,022	6,755	7,476	9,134	7,269	5,713
Community Services	1,808	2,536	3,111	3,889	3,968	1,624	849	
Resource Development	3,756	3,390	3,114	1,897	1,623	1,810	1,854	1,173
Culture and Recreation	2,228	3,698	2,023	2,178	2,379	2,203	2,683	3,698
Public Works	1,330	1,515	1,929	2,233	2,461	2,948	3,182	3,279
Capital Outlays	25,503	7,418	9,520	8,609	7,055	11,180	36,028	1,725
Debt Service:								
Principal	2,940	6,120	4,000	6,000	6,965	5,928	6,383	6,724
Interest and other costs	4,496	6,560	5,144	8,466	6,648	7,810	7,258	7,476
Other Uses	9,430	33,157	20,480	10,574	4,378	6,278	5,886	4,178
Total Expenditures	\$111,706	\$127,123	\$109,748	\$110,409	\$106,996	\$116,680	\$144,904	\$116,873

Total expenditures for the County of El Paso had minimal growth over the years regarding operational expenditures due to contractual increases relating to sheriff deputies covered by a collective bargaining agreement for salary increases and operational cost increases such as utilities and general inflationary factors. A significant increase in 1997, which caused the trend to peak, is related to the cycle of capital project construction costs and fluctuations in principal and interest payments on bonded indebtedness.

Historical Trend- Total Expenditures - All Funds



The **General Government** component of the County's budget relates to departments which are administrative in general. For example, the County Judge and County Commissioners are funded within this function as they are the administrative body of the County. They are responsible for making financial and other decisions which impact residents of El Paso County. Other departments that fall within this category, to name a few, are the County Auditor and Treasury, General and Administration, County and District Clerk, Consolidated Data Processing and the Tax Office.

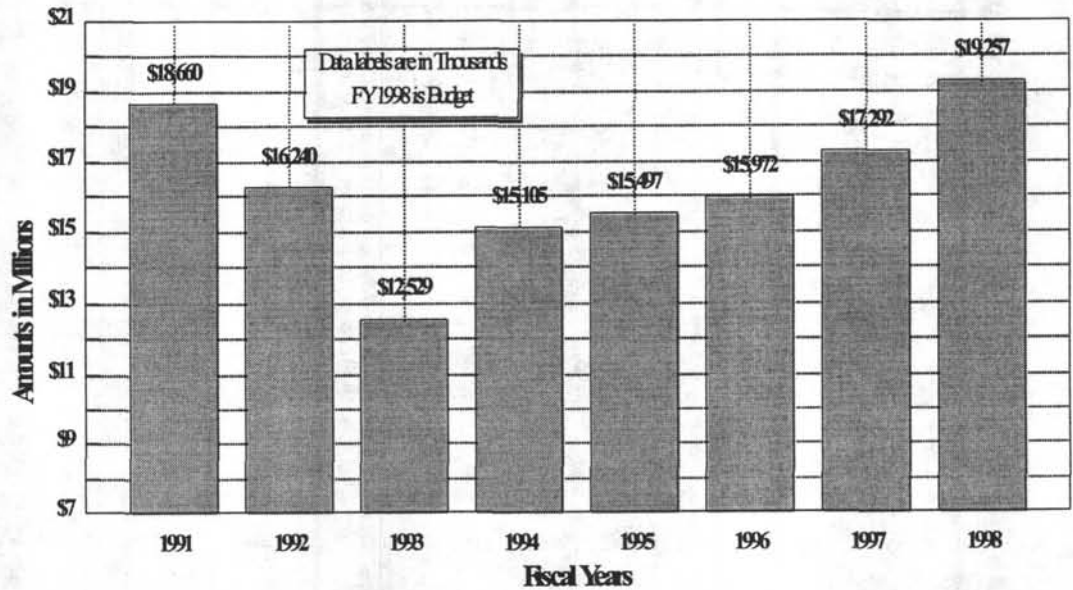
Overall, expenditures of departments within this classification reflect slight increases with the exceptions as follows. Some of the major fluctuations are related directly to three main areas which are County Purchasing, Elections and the General and Administrative departments. The County Purchasing department purchases and maintains an inventory of supplies and equipment to be utilized by the various county departments. Over the

past years, an account was established within the County Purchasing Department to allow the purchasing agent to make purchases of supplies and subsequently sell these items to other county departments at cost. Over the years, the purchasing agent has implemented a system called the Advanced Purchasing Inventory Control System (ADPICS) which allows departments to electronically request purchases directly from their respective budgets and thus alleviating the purchasing agent from

having to use his budget to make purchases. Consequently, the County Purchasing budget has been systematically reduced over the years as systems and procedures became more efficient. With respect to the Elections Department, various factors affected that budget over the years. Election years, especially those involving primaries caused expenditures to rise as well as the bi-yearly requirement for mass mailing of voter registration cards to all registered voters of El Paso County. Last, but not least, changes in State election laws required creation of a Contracted Services Election Fund which is now accounted for as an Agency Fund. This new fund required that non-county related election costs that are reimbursed to the election administrator be placed in this fund to counter actual expenditures incurred in providing election services to other governmental agencies. The shift of these expenditures from the general fund elections department over the past few years attributed some of the decrease beginning with fiscal year 1992.

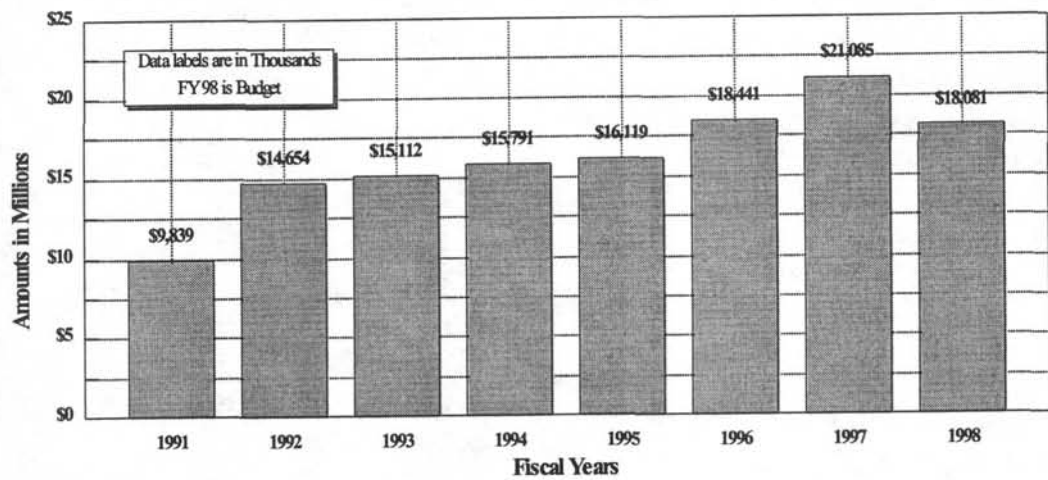
A trend upwards can be seen in FY97 and FY8 as the Commissioners Court has funded general salary increases by placing the appropriations in the General and Administrative account and transferring the necessary funds to departments if and when needed. The general and administrative index of the general fund fluctuated over the years as it is used as a catch all account at the discretion of the Commissioners Court. This account is utilized for payments to other agencies for a variety of services from appraisals of property by the Central Appraisal District, tax collection cost billed by the City of El Paso, contributions by the County to it's self-funded health, life and dental insurance fund which has decreased in recent years, and various contingency expenditures which fluctuate from year to year. The Commissioners Court has over the years decreased its budgeted contingency funds, which are utilized in the event that a major need arises requiring funding. This category experienced a decrease in fiscal year 1997 with \$1,000,000 budgeted in general and administrative contingencies from \$2,200,000 in 1996. For fiscal year 1998, the Commissioners Court has also budgeted \$1,000,000 in contingency funds.

General Government



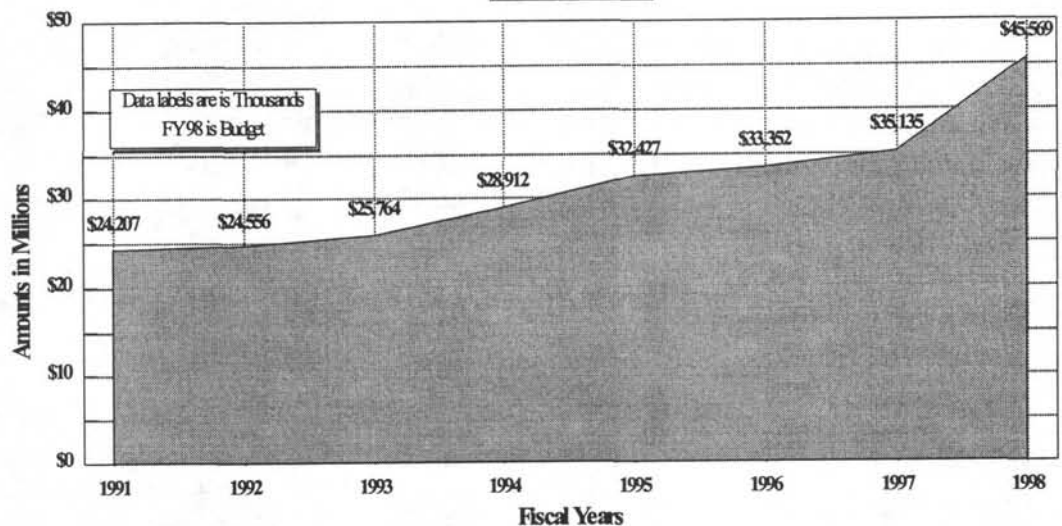
Administration of Justice is the basic reason for county government and has not seen significant changes since the early 1990's. Basically the increase relates to nominal yearly adjustments as those given to other departments within the County, with the exception of legal fees of the Council of Judges Administration. The significant fluctuations are related to increases in the judiciary, such as new courts being funded in the early 90's and again in 1996 with the new 383rd and 384th District Courts being approved by the State legislature as well as a new Criminal Law Magistrate approved by the Commissioners Court effective in fiscal year 1996. A significant increase in fiscal year 1996 was attributable to nearly \$1,000,000 that was added to cover indigent legal fee payments for court appointed attorneys.

Administration of Justice



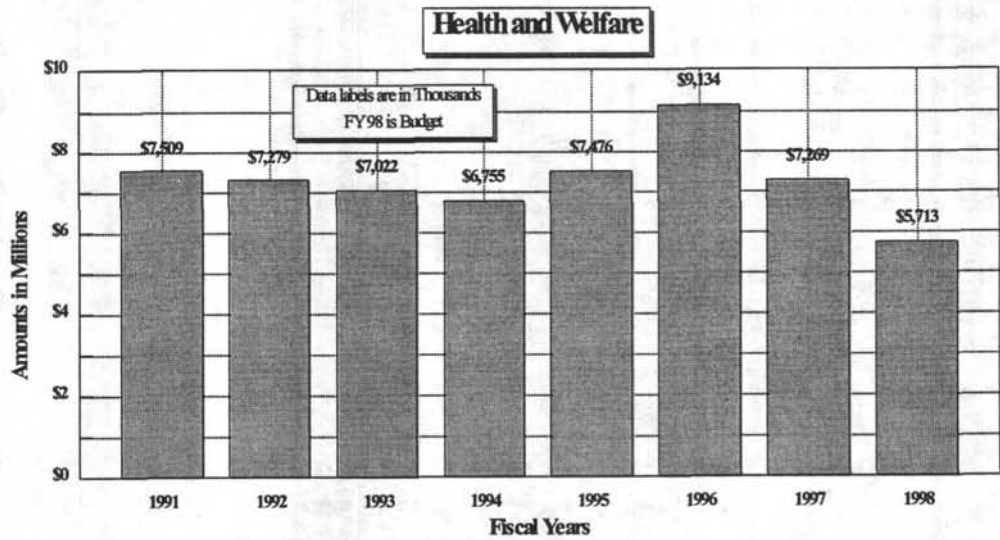
In regards to **Public Safety**, beginning in the late 1980's the County entered into a collective bargaining contract mainly with the El Paso County Sheriff deputies for salary and benefit compensation which is representative of the trend of increases in this area.

Public Safety

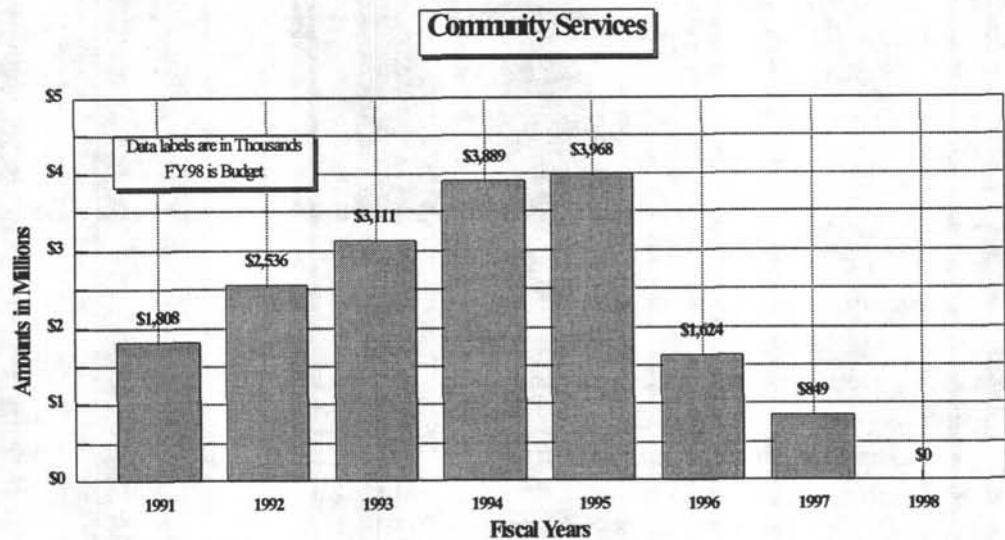


Additionally, over the years, other Sheriff's Department employees were added to the collective bargaining contract as well as other salary incentive plans introduced by that department such as a step ladder or career ladder increase system approved by the Commissioners Court solely for that department. Of the two indexes utilized by the County Sheriff, most increases occurred within the County Sheriff Detention Facility index. Other factors which warrant explanation include the introduction of the County Sheriff Courthouse Security index which was

introduced in fiscal year 1994 to provide security to County owned facilities, mainly the County Courthouse Building. Expenditures relating to courthouse security amounted to \$463,394 and \$477,331 in fiscal years 1996 and 1997, respectively. Other factors for the increase in Public Safety expenditures relates to growth in the area of the Juvenile Probation Department. Increases in juvenile crime and additional State mandates have required staffing and operational increases over the years. As evidenced on the graph prior page, future expenditures for public safety are expected to be much higher. This is due to the opening of the new Jail Annex early in fiscal year 1998. Along those lines, the County Sheriff's Department has had increases attributable to increases in crime as evidenced by the fact that for a number of years the detention facility has been operating over capacity by approximately 300 inmates. Furthermore, future expenditures of the County Sheriff's Detention Facility are estimated to increase beginning in late fiscal year 1997 and stabilize in fiscal Year 1998 resulting in an overall increase from anywhere between \$12,000,000 to \$16,000,000 per fiscal year.



The bulk of the increase in **Health and Welfare** relates to the County's funding of health related agencies such as the City-County Health District, Animal Control and fluctuations within health related grant activities. Subsequent to fiscal year 1993, the County saw costs trending upwards upon completion of the new County Morgue in 1993. Although this category was trending upwards, this trend came down dramatically due to program cutbacks at the State and Federal level to health and welfare related programs such as resulted with the El Paso County Alcohol and Drug Abuse Program (EPCADS), which was de-funded in fiscal year 1996, as well as reductions to the City-County Nutrition Project. In light of possible funding losses, the County will be faced with the prospects of reducing or even eliminating such programs. In fiscal year 1996, the County

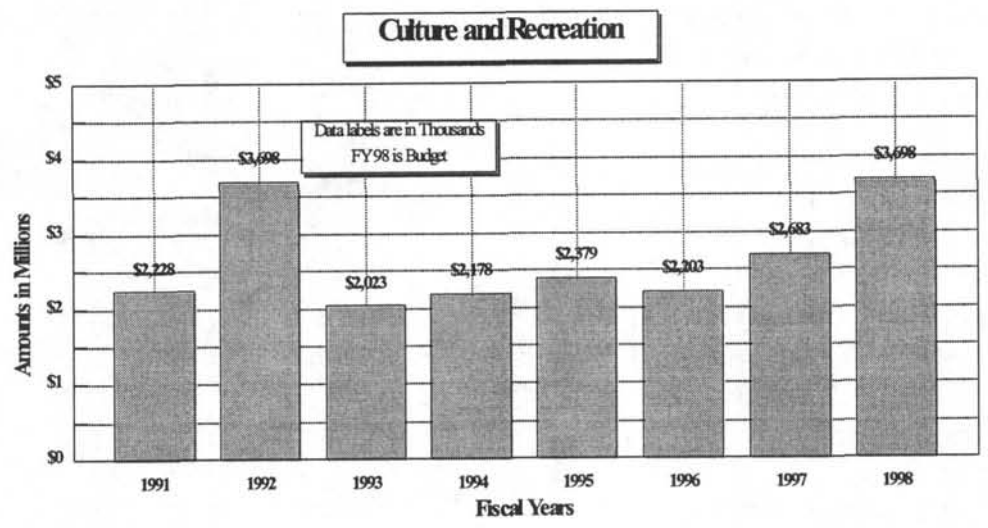
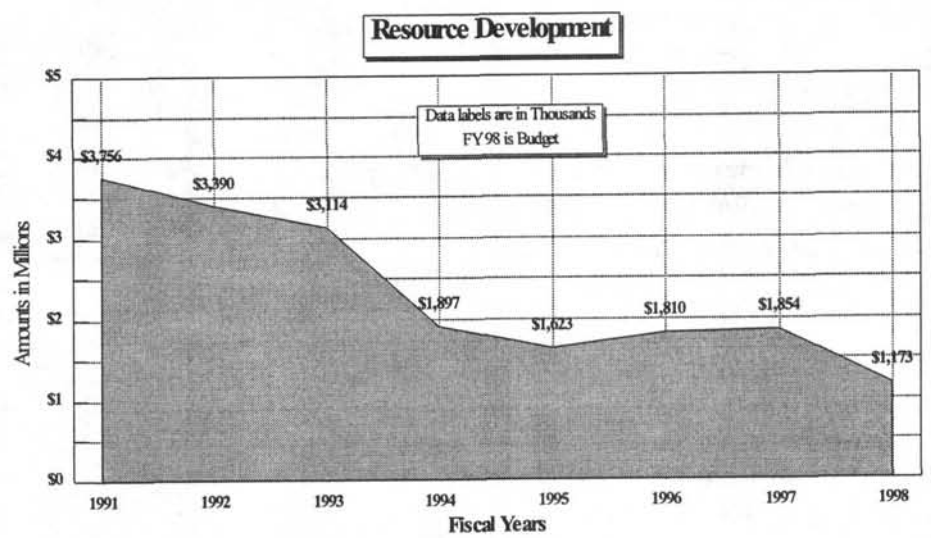


experienced increases in mental health costs and its contribution to the Child Welfare Program and a decrease in funding to the City-County Health District budget.

The area of **Community Services** relates directly to grant funded activities over the years. In more recent years the focal point has been on improving the outlying areas within the County of El Paso with necessities such as water and plumbing for which most awards were granted between fiscal years 1992 and 1995. The major change of fiscal year 1996 and 1997, reflected in the bar graph on the previous page, depicts the fact that some of these grants provide funding up front and therefore, some grants were being closed out due to discontinuation of funding and/or completion of the projects while new projects may be starting. In fiscal year 1997, funding mainly relates to the East Montana Water Project in East El Paso whereby the County is assisting residents in obtaining a permanent source of water through cooperative agreements with utility companies and State loans for improvements to existing water systems.

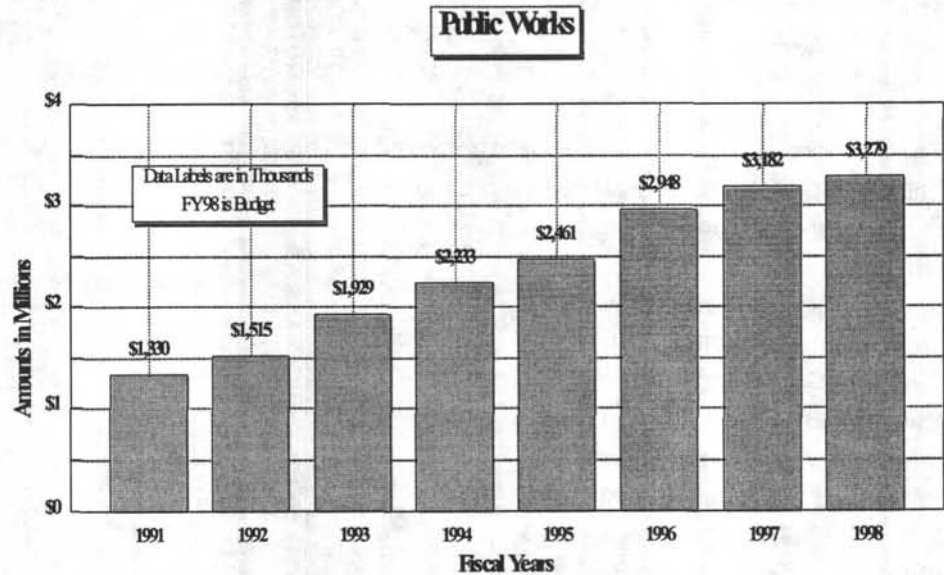
The downward slope in the area of **Resource Development** is mainly the result of an interlocal agreement between the City of El Paso and the County of El Paso whereby the City took total operational control of the Tourist and Convention Bureau and Civic Center operations in the early 1990's. Personnel and all operating activities were transferred to the City and the County in turn provides hotel occupancy funding to the City of El Paso on a monthly basis.

The major factor for the dive of **Culture and Recreation** expenditures between fiscal years 1992 and 1993 is attributable to one time expenditures relating to the El Paso County Aquatic Center Construction Project which was partially funded through General Fund monies in addition to the transfer funds mentioned in the Other Uses section below. Other factors contributing to the upward slope from fiscal year 1993 relate to general increases and additional budgets being established relating to new restrictive sources of funding classified mostly in

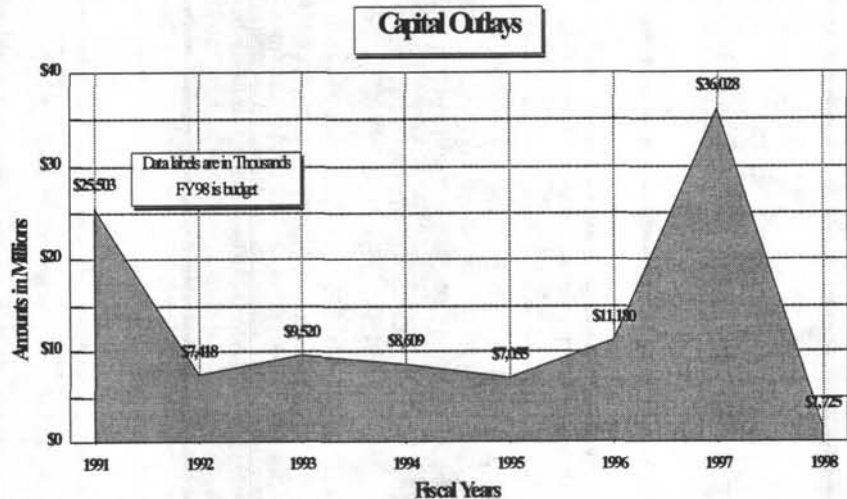


the Special Revenue Fund. One of the significant increases to culture and recreation for fiscal year 1996 related to the Coliseum Tourist Promotion fund approximating \$200,000, a budget increase in fiscal year 1997 of \$28,803 and an increase of just over \$89,000 in fiscal year 1998. Other increases in fiscal year 1997 were \$113,205 for Ascarate Regional County Park for park improvements or possible matching funds for additional park improvement funding, funding of the Montana Vista and Sparks Community Centers at \$-53,695 each for a total of \$107,390 and an increase to the County Tourist Promotion Fund of \$108,750. The County Park continued its buildup with an additional \$30,000 in funding for Fiscal Year 1998.

In the **Public Works** group, these are mainly infrastructure related expenditures for roads and bridges incurred by the Roads and Bridges Department. In recent years, the Roads and Bridges Department has focused on replacement of some of its heavy duty equipment and has put more emphasis on new roadways and roadway improvements. This account group increased by a nominal amount in fiscal year 1998.

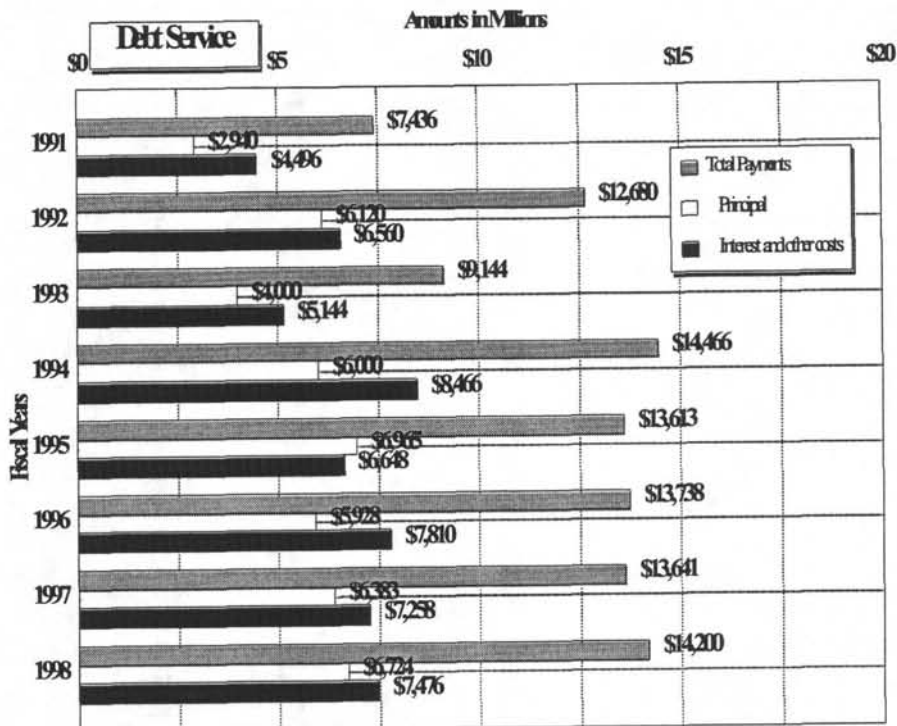


Capital Outlays mainly are the result of major capital projects. The main peak reflects the completion of a variety of county projects including the County Courthouse Building followed by new projects such as the startup of the Jail Annex project which is expected to be completed by early fiscal year 1998. The present Commissioners Court does not have a long-term capital plan as of yet nor did predecessor courts. The County of El Paso budgets capital projects on a very limited basis and has only in the past three



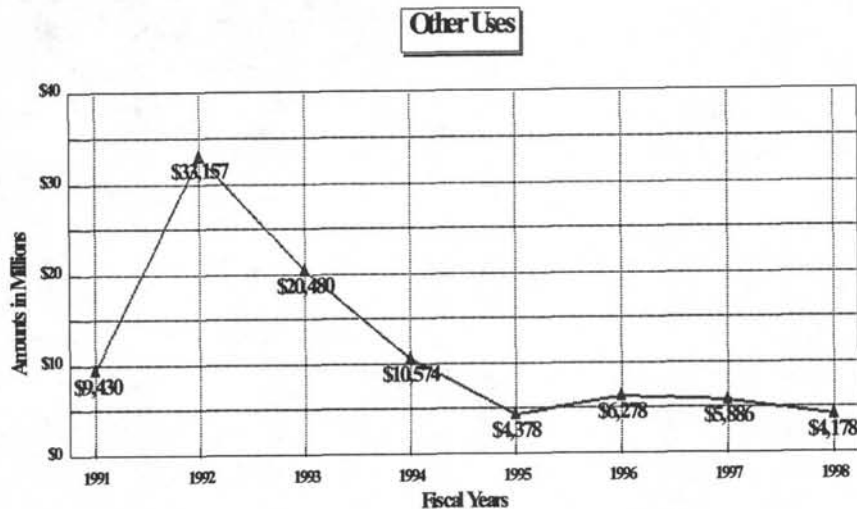
years allowed significant departmental capital expenditures such as in fiscal year 1994 when the County issued \$3,210,000 in Certificates of Obligation for the purpose of capital equipment and improvements at the departmental level. In fiscal year 1998, the main outlays as shown in the capital projects section of this report, relate to additional non-departmental capital projects and additions to the County Sheriff's vehicle fleet amounting to \$150,000 which is less than the amounts in fiscal years 1995 and 1996.

Debt Service is utilized for the repayment of outstanding obligations of the County relating to bonds issued over the years for approved capital projects. Fluctuations over the years are attributable to timing of repayment scheduling by the County's bond counsel. The trend is increasing as can be seen in the Debt Service section of this report. Based on the County's current indebtedness, an increase in total payments will be experienced though fiscal year 2001 and subsequently may start trending downwards. The schedule of debt service principal and interest requirements in the debt service section of this report



reflects this trend which could subsequently change due to debt restructuring or refundings in the future. The main source of repayment of the County's bonded indebtedness is ad valorem property taxes which by law is the first priority of using property tax monies collected and is a primary factor in calculating the County's ad valorem property tax rate each year.

Other Uses relate to transfers of funds to other funds and/or payments not considered operating expenditures such as defeasance or refunding of bond issues which occurred between fiscal year 1991 and 1994. The County, upon recommendations of its bond counsel's advice, took advantage of lower interest rate financing and refunded various long-term obligations which were accruing interest at a significantly higher interest rate for a net future saving to the taxpayers of El Paso County. Normally, other uses relate mainly to grant match transfers to various grants representing the County's funding portion in order to obtain State or Federal funding. The only exception to grant match transfers was in fiscal year 1991 when a transfer in the amount of \$4,800,000, (\$4,100,000 from the General Fund and \$700,000 from the Special Revenue Fund) was made to the Aquatic Center Construction Project which at the time was an enterprise fund. Other than this one time transfer of \$4,800,000 in fiscal year 1991, the large peak related to restructuring of future debt payments.







GENERAL FUND

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - General Fund With comparative actuals and budget

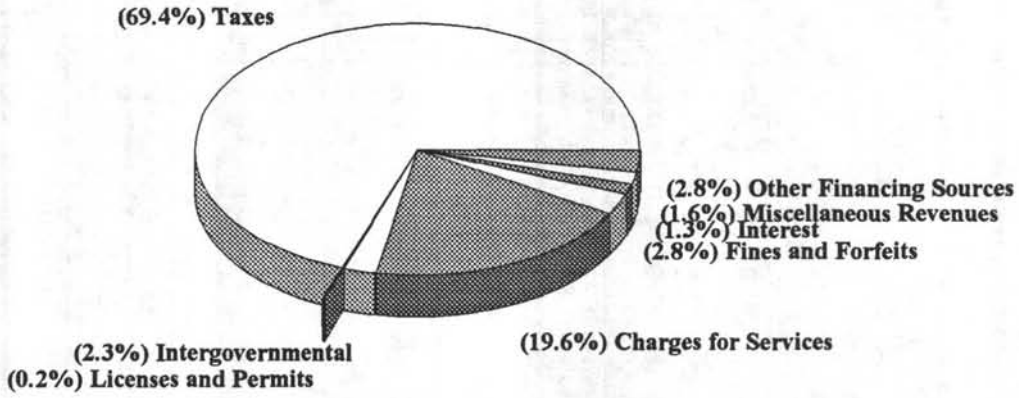
The General Fund is used to account for all financial resources not required to be accounted for in another fund. Expenditures are recorded by character within the various budgets. The number of budgets utilized by departments may vary depending upon the complexity of the unit as well as reporting requirements. The graphs that follow depict the fiscal year 1998 budgeted revenues by sources, and appropriations by function and category (Personnel, Operating, and Capital).

	Actual Sources and Uses		Changes		Operating Budgets		Changes	
	FY 96	FY 97	Amounts	Percentages	FY 97	FY 98	Amounts	Percentages
Revenues (Sources):								
Taxes	\$49,922,018	\$55,750,821	\$5,828,803	11.68%	\$53,167,366	\$56,366,949	\$3,199,583	6.02%
Licenses and Permits	192,746	165,123	(27,623)	-14.33%	185,000	184,000	(1,000)	-0.54%
Intergovernmental	2,297,964	2,204,301	(93,663)	-4.08%	1,941,127	1,855,619	(85,508)	-4.41%
Charges for Services	13,848,941	14,827,456	978,515	7.07%	12,022,700	15,926,100	3,903,400	32.47%
Fines and Forfeits	1,989,003	3,025,849	1,036,846	52.13%	1,986,700	2,239,800	253,100	12.74%
Interest	1,461,400	1,564,034	102,634	7.02%	1,075,000	1,025,000	(50,000)	-4.65%
Miscellaneous Revenues	1,313,604	1,878,581	564,977	43.01%	1,042,727	1,323,876	281,149	26.96%
Other Financing Sources	2,174,807	3,138,144	963,337	44.30%	2,866,000	2,240,858	(625,142)	-21.81%
Total Revenues and Other Financing Sources	73,200,483	82,554,309	9,353,826	12.78%	74,286,620	81,162,202	6,875,582	9.26%
Residual Equity Transfers-In								
Beginning Fund Balances	15,316,141	14,186,002	(1,130,139)	-7.38%	14,186,002	19,957,826	5,771,824	40.69%
Total Available Resources	\$88,516,624	\$96,740,311	\$8,223,687	9.29%	\$88,472,622	\$101,120,028	\$12,647,406	14.30%
Expenditures (Uses):								
General Government	\$15,476,238	\$16,454,697	\$978,459	6.32%	\$18,740,687	\$18,129,210	(\$611,477)	-3.26%
Administration of Justice	14,487,071	15,342,942	855,871	5.91%	16,527,551	16,891,495	363,944	2.20%
Public Safety	33,351,814	35,125,905	1,774,091	5.32%	37,714,510	45,520,204	7,805,694	20.70%
Health and Welfare	4,676,976	4,708,078	31,102	0.67%	6,680,289	5,713,936	(966,353)	-14.47%
Resource Development	461,170	454,444	(6,726)	-1.46%	484,941	382,939	(102,002)	-21.03%
Culture and Recreation	1,252,022	1,475,225	223,203	17.83%	1,926,662	1,771,299	(155,363)	-8.06%
Capital Outlays	1,080,698	602,332	(478,366)	-44.26%	1,483,684	504,089	(979,595)	-66.02%
Other Financing Uses	3,544,633	2,618,862	(925,771)	-26.12%	2,425,501	1,936,484	(489,017)	-20.16%
Total Expenditures and Other Financing Uses	74,330,622	76,782,485	2,451,863	3.30%	85,983,825	90,849,656	4,865,831	5.66%
Residual Equity Transfers-Out								
Encumbrances						4,770,328	4,770,328	
Ending Fund Balances	14,186,002	19,957,826	5,771,824	40.69%	2,488,797	5,500,044	3,011,247	120.99%
Total Expenditures, Appropriations and Fund Balances	\$88,516,624	\$96,740,311	\$8,223,687	9.29%	\$88,472,622	\$101,120,028	\$12,647,406	14.30%

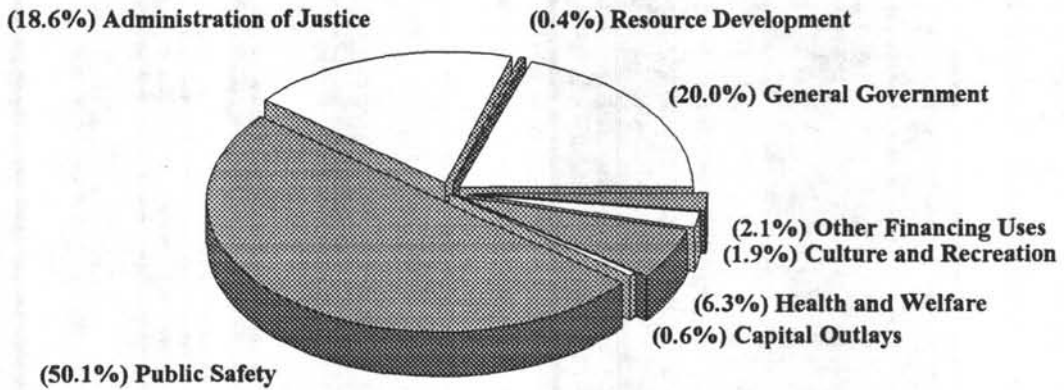
Over the past few years, the County Commissioners Court has designated part of the fund balance of the general fund, in order to balance the operating budget. In fiscal year 1997, the Court used an estimated fund balance of \$8,288,988 to balance the budget. Based on actuals for fiscal year 1997, revenues were realized in excess of those projected for the year and belt tightening on expenditures by the Commissioners Court resulted in expenditures less than appropriations for a net gain to the fund balance of general fund. Although fiscal year 1997 ended up favorably, it should be noted that the Court again budgeted part of the fund balance to the operating budget in fiscal year 1998 to the tune of \$9,687,454 leaving a residual projected fund balance of approximately \$5,224,107. Currently, County is experiencing slightly increased sales tax revenues over previous declines which may not have much of an impact on general fund revenues for fiscal year 1998. One factor in the County's favor is the fact that the Commissioner's Court budgeted \$1,000,000 in general fund contingencies for unforeseen emergencies. Generally, expenditures increased over the prior year, and capital and other financing uses decreased. Other financing uses decreased because of the termination of the Detox program. Capital outlays were generally kept to a minimum.

County of El Paso, Texas

**Fiscal Year 1998 Budget
Revenues (Sources) - General Fund**



**Fiscal Year 1998 Budget
Appropriations (Uses) - General Fund**

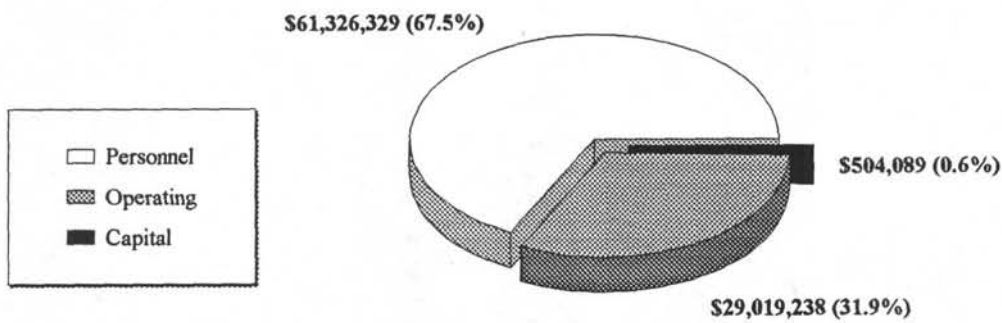


County of El Paso, Texas

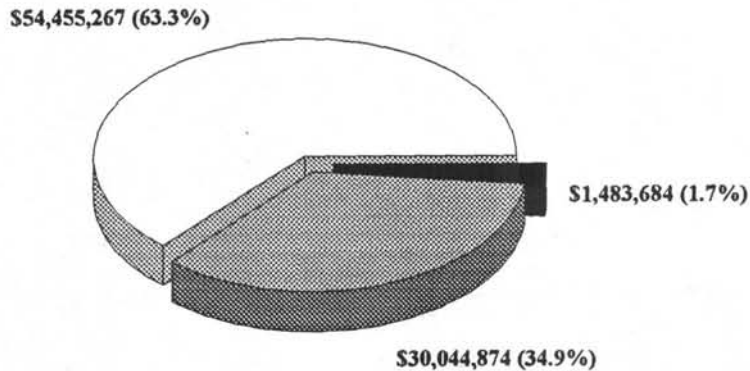
Budget Summary for Fiscal Year 1998 by Category - General Fund With Prior Year Expenditure Actuals

Category	Actuals		Changes		Budget		Changes	
	FY 96	FY 97	Amounts	Percentages	Actual FY 97	Adopted FY 98	Amounts	Percentages
	Personnel	\$53,253,395	\$51,594,729	(\$1,658,666)	-3.11%	\$54,455,267	\$61,326,329	\$6,871,062
Operating	19,996,529	24,585,424	4,588,895	22.95%	30,044,874	29,019,238	(1,025,636)	-3.41%
Capital	1,080,698	602,332	(478,366)	-44.26%	1,483,684	504,089	(979,595)	-66.02%
Totals	\$74,330,622	\$76,782,485	\$2,451,863	3.30%	\$85,983,825	\$90,849,656	\$4,865,831	5.66%

Operating Budgets FY 98



FY 97







GENERAL GOVERNMENT

COUNTY OF EL PASO, TEXAS

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

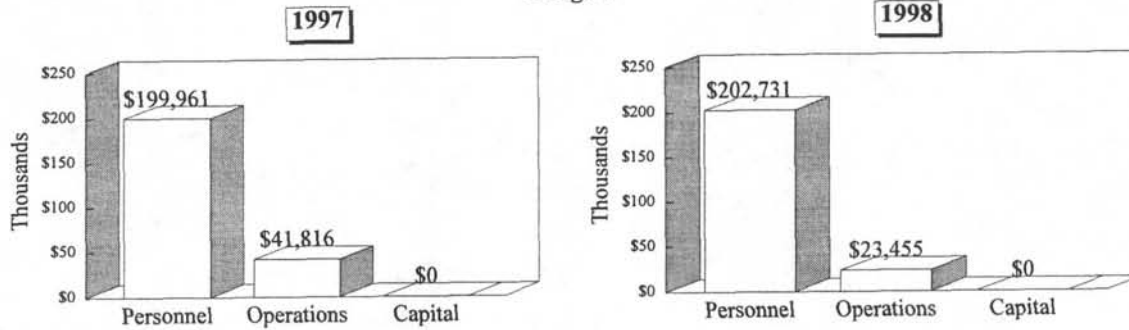
Department Description and Responsibilities

The County Judge is the senior elected official in the County. The County Judge and the four County Commissioner's comprise the Commissioner's Court, the County's executive body. The County Judge presides at all meetings of the Commissioner's Court and represents the County both ceremonially and contractually. Statutory charges of the County Judge include elections, finance, bonds and sureties, court operations, mental health, special districts, and general administration.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$178,495	\$198,027	\$199,961	\$202,731	1.39%
Operations	15,707	16,807	41,816	23,455	-43.91%
Capital	3,352				
Totals	\$197,554	\$214,834	\$241,777	\$226,186	-6.45%

Budgets



Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
	Not Applicable		

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	4	5	5
Part-time employees			
Totals	4	5	5

Authorized Position Detail

County Coordinator	1	Executive Secretary	1
County Judge	1	Receptionist	1
Executive Assistant	1		

COUNTY OF EL PASO, TEXAS

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

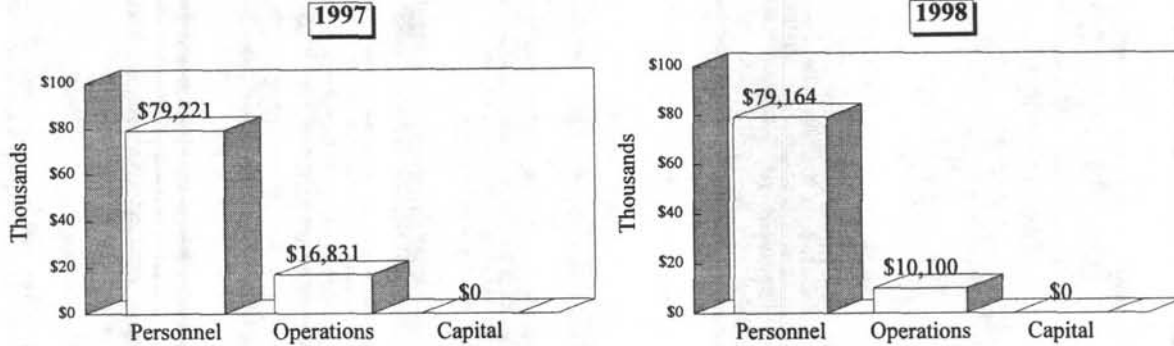
Department Description and Responsibilities

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	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$76,462	\$78,788	\$79,221	\$79,164	-0.07%
Operations	8,506	8,015	16,831	10,100	-39.99%
Capital	7,581				
Totals	\$92,549	\$86,803	\$96,052	\$89,264	-7.07%

Budgets



Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
	Not Applicable		

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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 Precinct No. 2 **Fund No.** 01 **Index No.** 500041

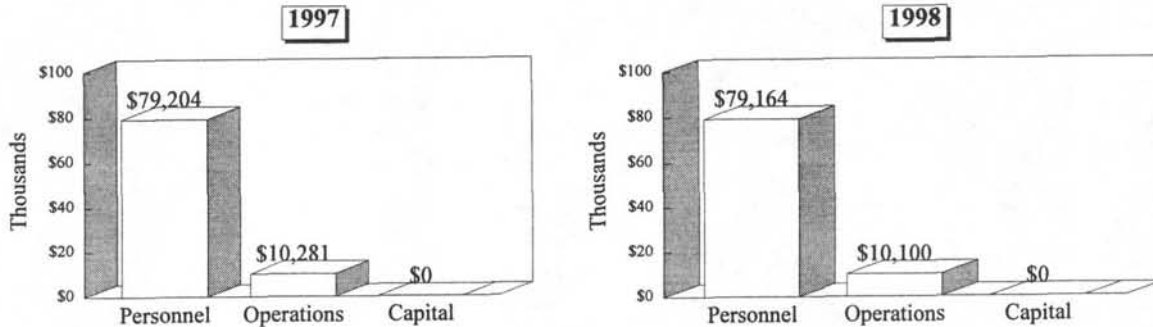
Department Description and Responsibilities

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	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$76,635	\$79,079	\$79,204	\$79,164	-0.05%
Operations	5,943	8,284	10,281	10,100	-1.76%
Capital					
Totals	\$82,578	\$87,363	\$89,485	\$89,264	-0.25%

Budgets



Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
	Not Applicable		

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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 Precinct No. 4 **Fund No.** 01 **Index No.** 500066

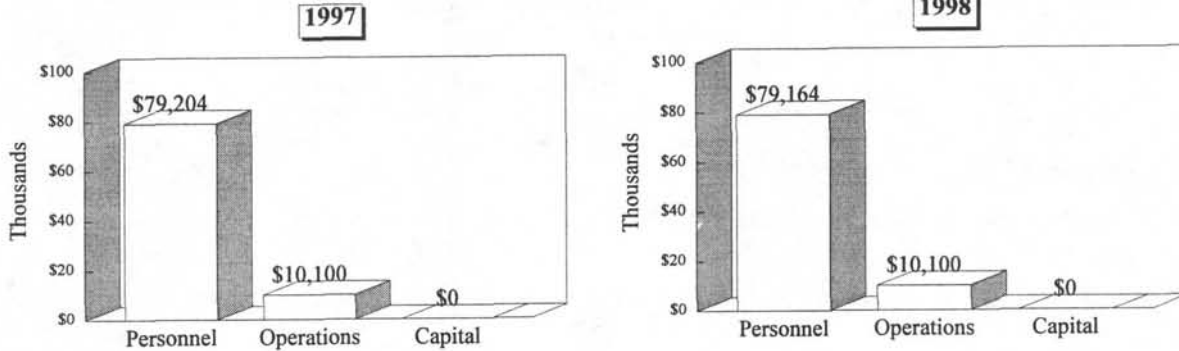
Department Description and Responsibilities

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	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$76,696	\$79,079	\$79,204	\$79,164	-0.05%
Operations	4,562	6,622	10,100	10,100	
Capital					
Totals	\$81,258	\$85,701	\$89,304	\$89,264	-0.04%

Budgets



Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
	Not Applicable		

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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 thirteen State District Judges in El Paso County. The County Auditor answers to the Council of Judges that is comprised of thirteen 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, 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 ensures 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 policies, as well as Federal and State laws and regulations.

Goals and Objectives

- Goal 1:** To coordinate and supervise the activities of the County Auditor's office in order to provide financial and accounting services to all county departments, the general public, Commissioners Court, and provide ongoing ancillary support regarding the County's financial and budgetary matters.
- Goal 2:** To upgrade our existing financial accounting software, aggressively implement the County's investment policies, and prepare the Comprehensive Annual Financial Report (CAFR) and budgetary presentation package within 45 days of closing the books and adoption of the operating budget.
- Goal 3:** To improve the County's financial position by encouraging Commissioners Court to focus on establishing and maintaining adequate fund balance reserves and a capital plan to address the projected future growth of the County and replacement of old outdated machinery and equipment in County departments to more adequately serve the public.
- Objective 1:** Assist Commissioners Court in developing budgets based on the goals and objectives of the Court and to continually monitor revenue projections and new sources of possible revenue or cost savings.
- Objective 2:** Monitoring financial trends and indicators on a monthly basis and budget limits daily, to assure adequate funding and compliance with State laws and limits of the Court.
- Objective 3:** Impress upon the Commissioners Court members the importance of having a capital improvement plan not only for major capital projects of the County, but also for departmental needs for machinery and equipment to properly maintain public services at adequate levels.
- Objective 4:** Maintain a professional staff and provide professional training and seminars to staff members to facilitate increasing the quality of services provided by the County Auditor's Office.
- Objective 5:** The new release 4.2 of Peat Marwick's Financial Accounting Management Information System (FAMIS) will be developed and implemented during FY98. This application should further increase efficiency by having financial data available at the detail level, thus reducing the number of paper reports requested and facilitating more timely account analysis, reporting and reconciliation. This system further reduced tasks currently done manually, for example, manual checks, thus reducing the duplication of efforts, and increasing operational efficiency and effectiveness.
- Objective 6:** Develop and implement an Electronic Data Processing (EDP) audit program for the County.
- Objective 7:** Minimize idle cash by increasing investment of funds and optimizing cash flows to meet the needs of the County on a daily basis.
- Objective 8:** Monitor internal controls of this office and that of other county departments to assure controls are adequate and in place for the safeguarding of County assets.

COUNTY OF EL PASO, TEXAS

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

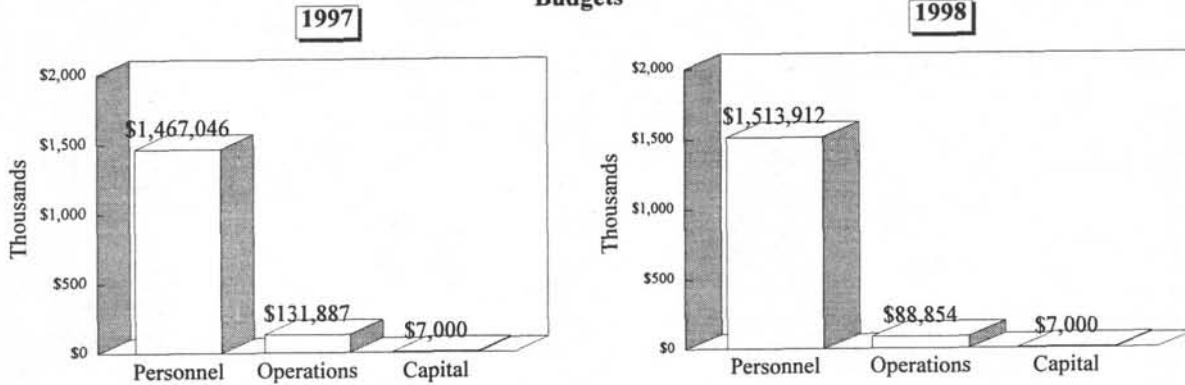
Goals and Objectives - continued

- Objective 9:** Focus on the Comprehensive Annual Financial Report (CAFR) and Budget presentation package report activities throughout the year to assure that these reports are completed within 45 days from year end closing and the adoption of the new fiscal year budget.
- Objective 10:** Increase effectiveness and efficiency of data entry, payment processing, and departmental communication of payment problem areas.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$1,410,868	\$1,430,142	\$1,467,046	\$1,513,912	3.19%
Operations	127,159	67,116	131,887	88,854	-32.63%
Capital	6,868	5,771	7,000	7,000	
Totals	\$1,544,895	\$1,503,029	\$1,605,933	\$1,609,766	0.24%

Budgets



Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
Number of transactions:			
Payroll checks issued	54,886	56,095	56,000
Vendor payment transactions	107,681	103,631	105,000
Grants administered	55	59	62
Positions budgeted	1,617	1,981	1,981
Revenue transactions	13,015	2,219	2,250
Expenditure transactions	103,558	117,653	110,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	42	43	42
Part-time employees	4	4	4
Totals	46	47	46

COUNTY OF EL PASO, TEXAS

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

Authorized Position Detail

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

See Personnel Changes for this department in Appendix A

See next page for Departmental Organization

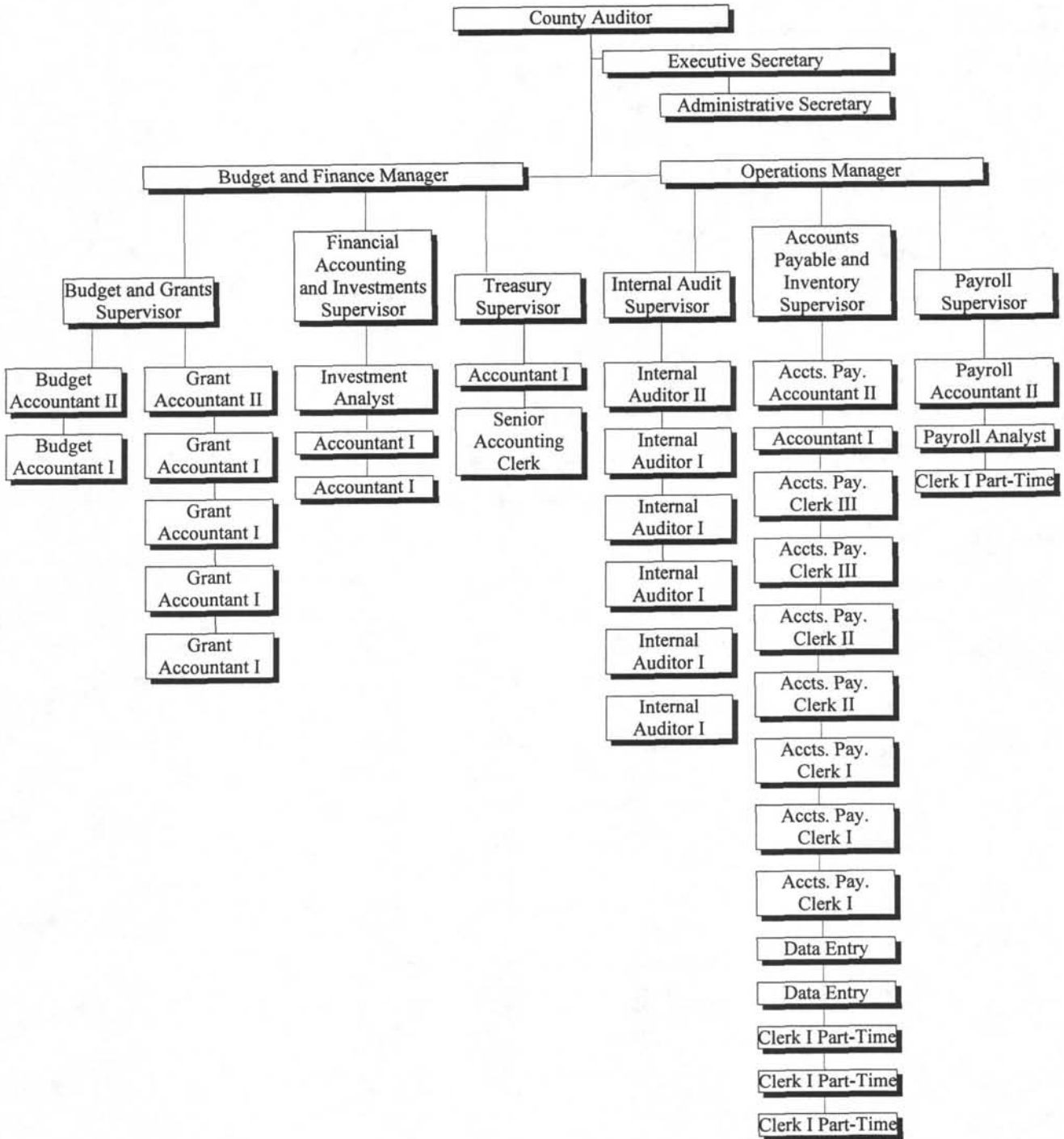
COUNTY OF EL PASO, TEXAS

Department: County Auditor and Treasury - continued

Fund No. 01

Index No. 500124

Departmental Organization



COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

The Purchasing department has the responsibility of purchasing all materials, supplies, services and equipment for County departments and related governmental entities, via an informal or formal procurement process. The Purchasing department is also responsible for the administration of property control and related tracking of fixed assets for the County. Purchasing supervises all purchases made as a result of the competitive bidding process and administers the inventory control functions for the County as prescribed by State Statutes and in accordance with departmental policies, rules and procedures. This department is also responsible for the administration and operation of the copy center, central supply and all mail functions for the County.

Goals and Objectives

- Goal 1:** To deliver the highest quality procurement services in the most efficient and fiscally responsible manner for the county.
- Goal 2:** To fully automate the purchasing department including the following purchasing and inventory software systems: ADPICS, FAACS, POPS and BARS.
- Goal 3:** To provide the County of El Paso with efficient and high quality copying, printing and binding of documents.
- Goal 4:** To ensure that the best and lowest responsible bids meeting required specifications are awarded so that the highest quality services, materials and supplies are always procured at the best possible price.
- Goal 5:** To ensure that the County of El Paso strictly adheres to all County laws and State Purchasing Statutes.
- Goal 6:** To further upgrade the ADPICS software system, thus continue in our plan to maintain modernization.
- Goal 7:** To continue positioning the Purchasing Department for the 21st century.
- Goal 8:** To become more user friendly.
- Objective 1:** Maintain a high standard of efficiency and professionalism in the supervision of the competitive bidding and proposal process.
- Objective 2:** Decrease response time in the procurement process.
- Objective 3:** Provide additional and advanced training of Purchasing department personnel in diverse procurement areas in order to maximize productivity.
- Objective 4:** Provide training and system support to all county departments in the use of ADPICS, thus improving the effectiveness of the automated purchasing program.
- Objective 5:** Implement a third system upgrade for ADPICS.
- Objective 6:** Maintain a fully-staffed department.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$434,680	\$436,951	\$439,435	\$448,184	1.99%
Operations	201,943	141,140	326,190	266,116	-18.42%
Capital	475	16,732	17,489	18,000	2.92%
Totals	\$637,098	\$594,823	\$783,114	\$732,300	-6.49%

COUNTY OF EL PASO, TEXAS

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

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Competitive bids and proposals processed	120	130	110
Vendors on file	19,900	23,400	20,260
Pieces of mail processed	730,666	733,666	741,087
Requisitions processed	19,200	21,050	20,000
Copies made by Copy Center	3,718,353	3,900,000	3,900,978
Direct payments processed	5,070	5,000	3,500
Persons trained on purchasing programs	377	400	120
Departments on line	95	95	96
Commodities managed by ADPICS	39,600	39,800	41,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	15	15	15
Part-time employees			
Totals	15	15	15

Authorized Position Detail

Assistant Purchasing Agent	1	Central Warehouse Clerk	1
Bid Clerk	1	County Purchasing Agent	1
Buyer	5	Inventory Control Clerk	1
Central Supply Clerk	1	Print/Mail Equipment Operator	3
Secretary	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 vacancies within the County's departments. Other responsibilities include risk management functions, such as, loss prevention, loss control, insurance, and monitoring results so as to continue operations without significant interruption or financial loss.

Goals and Objectives

- Goal 1: To expand new employee orientation to one full day.
- Goal 2: To expand testing procedures for the various county jobs.
- Goal 3: To evaluate the performance evaluation forms with respect to quantitative measurements.
- Goal 4: To develop supervisory management training in the areas of interviewing techniques, performance evaluations, drug abuse in the workplace, non-discrimination factors, sexual harassment, etc.
- Goal 5: To develop and initiate procedures for terminating employees.
- Goal 6: To identify potential losses and take steps to prevent or minimize them.
- Objective 1: Receive applications for all County departments.
- Objective 2: Process all new employees.
- Objective 3: Process all payroll changes through the payroll/personnel computer system.
- Objective 4: Coordinate new employee orientation.
- Objective 5: Coordinate all civil service activities.
- Objective 6: Coordinate all efforts with respect to the County affirmative action program.
- Objective 7: Process employees/candidates for employment subject to the drug screening program.
- Objective 8: Maintain official personnel file system for all County employees and officials.
- Objective 9: Make scheduled inspections of the various departments and make recommendations to prevent losses.
- Objective 10: Require larger departments to have a safety coordinator, who is responsible for implementation and monitoring of loss prevention and loss control techniques and procedures.
- Objective 11: Coordinate the following training sessions:
 - proper techniques for lifting and moving heavy objects.
 - Ergonomics to prevent repetitive motion injuries.
 - a driver safety program to include defensive driving when applicable, and driver qualification guidelines and monitoring.
 - general safety either in the office or in the field.

COUNTY OF EL PASO, TEXAS

Department: Personnel - continued Fund No. 01 Index No. 500439

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$264,135	\$256,276	\$297,030	\$259,085	-12.77%
Operations	22,700	15,903	26,867	12,360	-54.00%
Capital	2,354	622	650		-100.00%
Totals	\$289,189	\$272,801	\$324,547	\$271,445	-16.36%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Applications received	4,000	4,795	5,000
New employees	450	508	450
Terminations	400	508	400
Turnover rate	18.1%	22%	18%
Promotions	80	125	120
Safety committee meetings	10	10	10
Training presentations	75	70	65
Safety inspections and recommendations	100	100	90
Training and safety distributions	25	25	25
Insurance claims managed	375	350	350
Insurance claim reports monitored	125	125	125
MVR checks on county drivers	100	100	100
Implement safety programs	5	3	2
Coordinate insurance policies and bids	6	7	7
Workers compensation hearings	36	45	45
Meetings with insurance company representatives	25	25	25
Coordinate requests for notary bonding	100	100	100
Meetings with Commissioner's Court Civil Service Commission, Risk Pool, Building Committee, El Paso Claims Association, etc.	100	100	100
Accident investigations	35	35	35
Monitor all leases affecting county	32	32	32
Coordinate insurance billing and payments	75	75	75
Handle insurance and other inquiries	1,500	1,500	1,500
Recommended Insurance Provisions	1	3	8

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	8	8	8
Part-time employees			
Totals	8	8	8

Authorized Position Detail

Civil Service Clerk	1	Personnel Analyst	1
Director	1	Personnel Clerk	1
Human Resource Clerk	1	Risk Manager	1
Insurance Benefits Coordinator	1	Secretary	1

See Personnel Changes for this department in Appendix A

*Please reference Appendix A for this department. Personnel and Risk Management were consolidated into one department effective October 1, 1997.

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

The Office of the County Clerk is the official repository for documents that pertain to:

- the meetings and business of Commissioners Court
- ownership of property within the County
- proceedings, dispositions and collections of monies relevant to cases in the County Courts at Law for both Civil and Criminal proceedings
- vital statistics
- the Probate proceedings of the County, including Will Probate (Intestate and Testate), guardianship and other Probate functions
- business ownership within the County, more specifically Assumed Names

The County Clerk's Office has the primary responsibility of filing and indexing documents for retrieval, transcribing the contents of each file, and safeguarding the information for use by the general public and other county departments.

Goals and Objectives

- Goal 1:** To provide users of information filed in the County Clerk's office with the most efficient service.
- Objective 1:** Record and process documents in a timely, accurate, and reliable manner.
- Objective 2:** Maximize the use of available technology in order to perform rapid and accurate document retrieval.
- Objective 3:** Maintain excellent service and improve substations through technology upgrading.
- Objective 4:** Blend well trained professional clerks with the most cost effective technology.
- Objective 5:** Professionalize the commissioners court clerk duties with upgrading of software and on-line interfacing with commissioners and county departments.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$775,580	\$798,289	\$811,632	\$804,588	-0.87%
Operations	68,641	69,372	72,423	69,608	-3.89%
Capital					
Totals	\$844,221	\$867,661	\$884,055	\$874,196	-1.12%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Filings for:			
Deeds, Assumed Names, UCCs, and			
Financing Statements	85,520	90,000	91,000
Vital Statistics	28,205	30,000	30,500
Probate:			
Filings	1,410	1,500	1,650
Mental Health Filings	711	750	775
Criminal:			
Filings	15,786	16,250	17,000
Dispositions	23,092	26,000	26,500
Civil:			
Filings(Bond Forfeitures/JP)	1,021	1,100	950

COUNTY OF EL PASO, TEXAS

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

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	34	34	35
Part-time employees	9	9	9
Totals	43	43	44

Authorized Position Detail

Accounting Supervisor	1	Deputy Clerk	14
Cashier-Tax/Center	1	Deputy Clerk-Part-time	9
Chief Deputy	1	Operations Officer	1
Civil Department Supervisor	1	Probate Supervisor	1
Commissioners Court Reporter	1	Senior Clerk	10
County Clerk	1	Supervisor - Cashier	1
Deeds/Records Supervisor	1	Vital Statistics Supervisor	1

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

This department provides support for the 13 District Courts and 3 County Courts for civil issues. It also provides support for the Court Masters and Jail Magistrate. The District Clerk serves as registrar, recorder, and custodian of all court pleadings, instruments, and other legal documents. The District Clerk is responsible for coordinating the notification, swearing and impaneling of jurors, securing court records, maintenance of court dockets, and collecting a variety of fees. This office issues writs, citations, warrants, and executions. The District Clerk collects and issues child support payments as ordered by the courts. This office also collects and maintains a trust for money held in the registry of the court and invests or distributes the money as per court order.

Goals and Objectives

- Goal 1:** Automation of file tracking by implementing a bar code system to monitor the whereabouts of files.
- Goal 2:** Modernization of the jury system to make the jury process an effective and efficient one.
- Goal 3:** Modernization of the child support system by implementing the necessary hardware in order to redesign the system on a stand alone platform.
- Goal 4:** Contingent upon flex time approval, allowance of greater public access to the office and the opportunity for more data entry throughput.
- Goal 5:** Implementation of the legist system, to serve a myriad of functions, but primarily as an imaging system to keep the bulk of paperwork on hard disk. This would allow for instant retrieval of imaged documents from any court or subscriber.
- Objective 1:** Request an overtime fund for child support to avoid backlog and thus keep up with posting.
- Objective 2:** Increase of the vault staff by 2 people due to the increase in Judges served by the District Clerks office.
- Objective 3:** Addition of 3 clerks to microfilm/record minutes due to duties taken over from County Clerk.
- Objective 4:** Addition of staff contingent upon the influx of new courts.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$1,207,686	\$1,250,073	\$1,294,516	\$1,294,516	
Operations	553,247	564,759	587,421	496,829	-15.42%
Capital					
Totals	\$1,760,933	\$1,814,832	\$1,881,937	\$1,791,345	-4.81%

COUNTY OF EL PASO, TEXAS

Department: District Clerk-continued **Fund No.** 01 **Index No.** 500728

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Projected</u>	<u>1998 Projected</u>
Criminal			
Cases filed	4,847	5,000	5,150
Dispositions	7,008	7,224	7,800
TDC & State Jail Transfer Packages	756	1,100	1,500
Subpoenas	5,124	5,876	6,550
Civil			
Cases Filed	15,114	17,200	17,500
Pleadings Filed	318,812	401,752	500,000
Dispositions	22,385	23,688	25,000
Abstracts & Executions	929	1,064	1,100
Bond Forfeiture Revenue	\$272,638	\$500,000	\$669,000
Child Support			
New cases filed	6,747	8,100	8,550
Attorney General Deposits		\$11,443,080	\$16,020,312
Accounting			
Trust Department	\$7,835,082	\$8,226,836	\$8,473,641
Disbursement	\$7,693,381	\$8,078,050	\$8,320,392
Year End Balance	\$2,545,251	\$2,621,608	\$2,700,257
Jury Trials			
Juror Summons	166,800	244,400	260,000
Criminal	123	135	150
Civil	142	163	175
Family Law			
Enforcements & Modifications	841	1,032	1,100
Temporary Orders	672	725	775

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees	58	60	62
Part-time employees	6	6	6
Totals	64	66	68

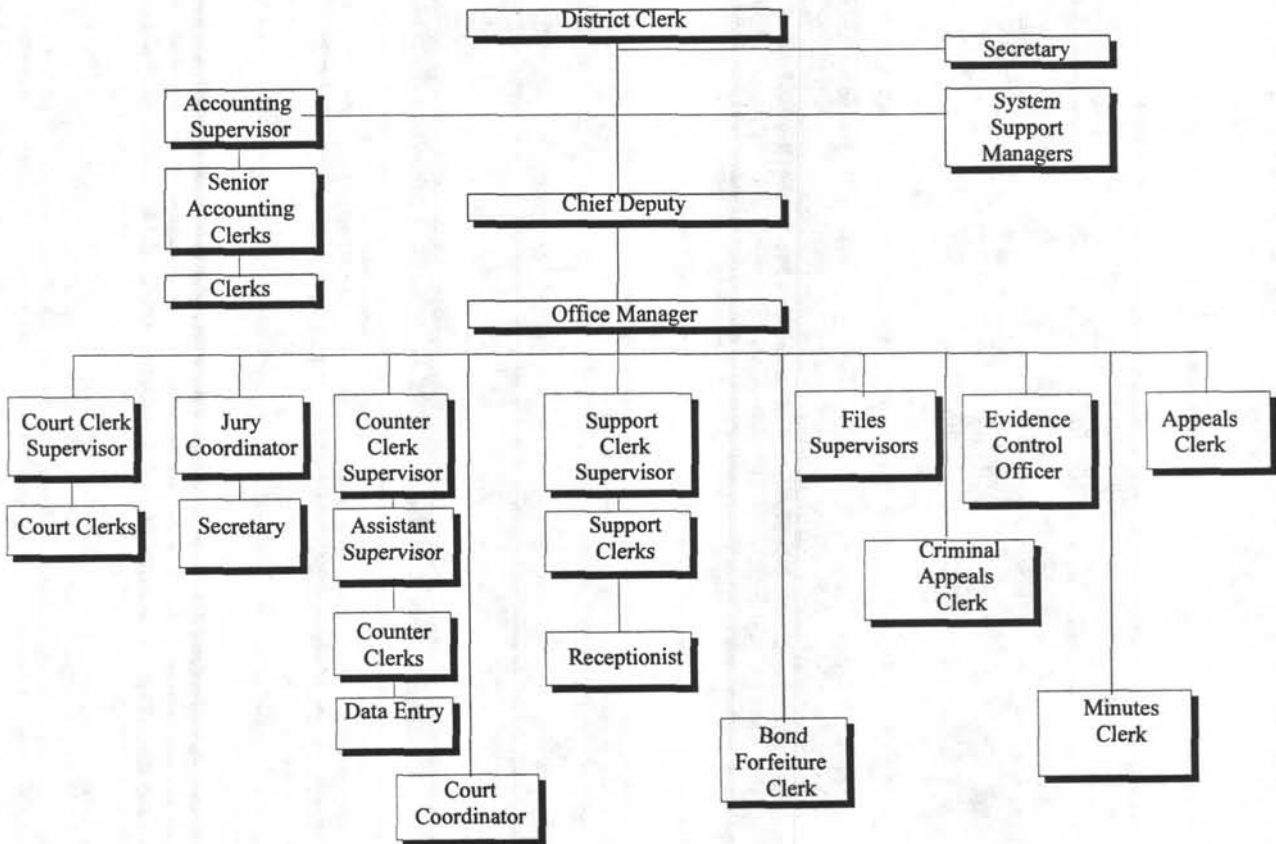
COUNTY OF EL PASO, TEXAS

Department: District Clerk-continued **Fund No.** 01 **Index No.** 500728

Authorized Position Detail

Accounting Supervisor	1	Data Entry	1
Appeals Clerk	1	District Clerk	1
Assistant Supervisor-Counter Clerks	1	Evidence Control Officer	1
Bond Forfeiture Clerk	1	Files Supervisor	2
Chief Deputy	1	Jury Coordinator	1
Clerk	5	Minutes Clerk	1
Clerk, Part-time	2	Office Manager	1
Counter Clerk	11	Receptionist	1
Counter Clerk, Part-time	4	Secretary	2
Counter Clerk Supervisor	1	Senior Accounting Clerk	2
Court Clerk	18	Support Clerk	3
Court Clerk Supervisor	1	Support Supervisor	1
Court Coordinator	1	System Support Manager	2
Criminal Appeals Clerk	1		

Departmental Organization



See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

Consolidated Data Processing (CDP) was established in 1983 by an interlocal agreement between El Paso County, the City of El Paso and the Central Appraisal District (CAD), with the objective to control and share the costs for data processing. The costs of CDP are budgeted as a County expense. The costs are tracked and charged directly to the entity utilizing the service. Processing, programming, personnel, specialized systems, and other services are billed directly. CDP operates 24 hours per day, seven days per week. This is required in order to provide support for the jail and warrant systems. This department also provides processing and programming support for administrative applications including, financial accounting, budget preparation, position control, requisition and purchasing, fixed assets control, vital statistics, the tax system, the criminal justice information system, and traffic warrants.

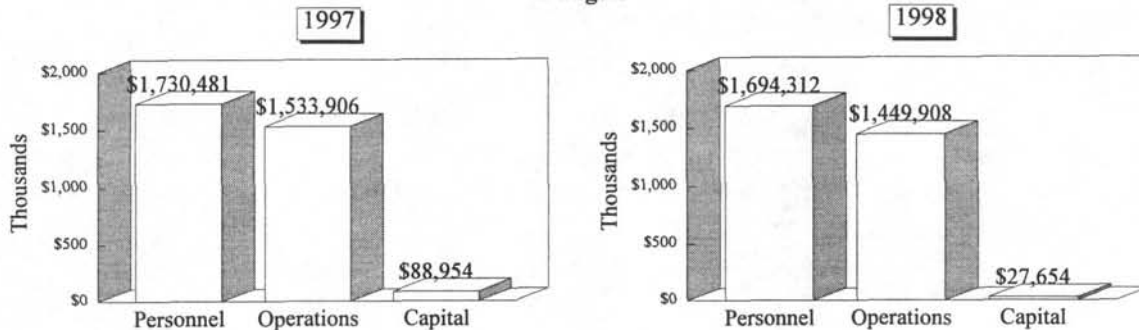
Goals and Objectives

- Goal:** To address the implications of the nearing of the year 2000 in relation to the processing of financials, human resources, and justice systems.
- Objective 1:** Continue working with the State Criminal Justice Policy Council in the implementation of a state wide Electronic Arrest Reporting System and an Electronic Disposition Reporting System.
- Objective 2:** Upgrade the Criminal Justice Information System to a relational database environment. This will result in significant improvements in data availability, system response and flexibility for change for the users of this system.
- Objective 3:** Continue working with the Sheriff, District Attorney, County Clerk, District Clerk, Court Administration, Adult Probation and Police Departments to improve the arresting, charging and booking of criminals. A live scan finger print system and a photo mugshot system is being installed to help provide positive identification of arrested individuals.
- Objective 4:** Install and implement new releases of the financial systems.
- Objective 5:** Work on the analysis, design, specifications and cost estimates for a County Courthouse fiber based backbone for data and video, a county wide intranet and internet access.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$1,651,925	\$1,664,157	\$1,730,481	\$1,694,312	-2.09%
Operations	1,398,532	1,476,364	1,533,906	1,449,908	-5.48%
Capital	116,563	45,143	88,954	27,654	-68.91%
Totals	\$3,167,020	\$3,185,664	\$3,353,341	\$3,171,874	-5.41%

Budgets



COUNTY OF EL PASO, TEXAS

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

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Help desk calls	11,838	10,000	11,000
Application support	669	665	756
Customer servi	198	200	220
PC Applications support	127	140	155
Network/Installation support	115	150	175
Delivery trips	520	520	520
Pages printed	18,413,000	18,000,000	18,000,000
Disk Storage space (in Gigabytes)	184	250	400
Batch jobs processed	160,000	172,000	18,000
Transactions	60,000,000	62,500,000	66,000,000
Remote AS/400	3	3	3
UNIX processor	5	6	6
Local area networks	38	41	46
Communication controllers	80	85	90
Terminal addresses	1,500	1,650	1,800
Paychecks printed	184,000	184,000	184,000
Vendor Checks printed	74,000	74,000	74,000
Appraisal Notices printed	140,000	140,000	140,000
Re-appraisal Notices printed			340,000
Delinquent Notices printed	40,000	40,000	40,000
Tax Bills	230,000	230,000	230,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	51	45	45
Part-time employees	3	3	3
Totals	54	48	48

Authorized Position Detail

Administrative Assistant	1	Data Processing Shift Supervisor I	3
Administrative Secretary/Coordinator	1	Executive Director	1
Applications Program Manager	1	Information Center Coordinator	1
Communication Technician II	2	Network Manager	1
Computer Operator I, part-time	2	Program Analyst I	1
Computer Operator II	4	Program Analyst II	9
Computer Operator Manager/Supervisor	1	Program Analyst III	10
Data Center Manager	1	Programmer I	1
Data Entry Analyst I	1	System Analyst I	1
Distribution Clerk/Data Entry	1	System Programmer II	1
Distribution Clerk, Part-time	1	System Programmer III	2
Document Supervisor	1		

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

Department: Elections

Fund No.

01

Index No.

500413

Department Description and Responsibilities

The main responsibility of the Elections Department is to register people to vote and to conduct elections for the State, County, City, School Districts and Water Districts. The Elections Administrator is the voter registrar for the County of El Paso and has the authority to contract with other governmental entities to conduct their elections. This department furnishes precinct maps, lists of registered voters, address labels, statistics and other information that the candidates and office holders may require. Services provided by the Elections Department include:

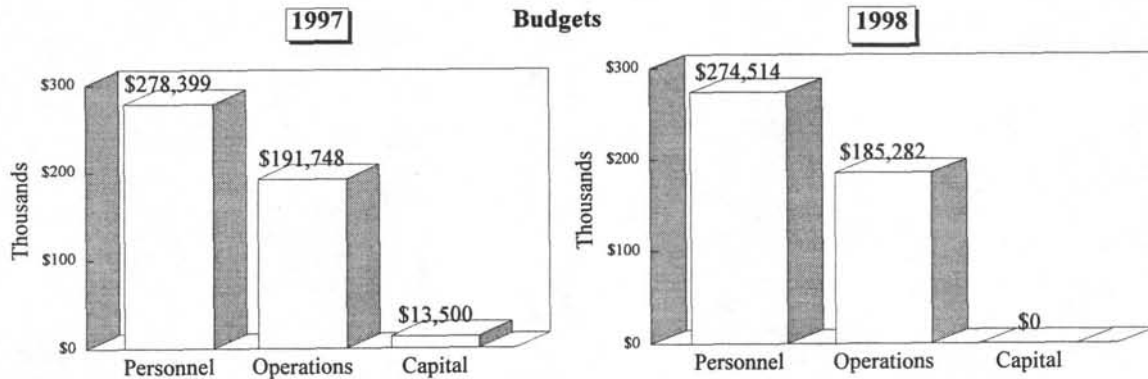
- magnetic tape of registered voters.
- magnetic tape of voters who voted in specific elections.
- lists of registered voters for each precinct by either name or street.
- voter history for each precinct by either name or street.
- statistics for each election.
- address labels of either all registered voters or voters who voted in specific elections.
- results of past elections.
- Street Master - an index that contains all streets in the County with an indication as to what district each street falls in, such as Commissioner, Justice of the Peace, State Representative, State Senator, or School District

Goals and Objectives

- Goal 1:** The main goal of the Election's department is to maximize the number of registered voters and increase voter turnout for elections.
- Objective 1:** To maximize the number of registered voters through advertising, mailings, and voter drives at area schools and shopping centers.
- Objective 2:** To maximize voter turnout through advertising and press releases urging people to vote and by increasing the number of polling places, absentee voting and voting hours.
- Objective 3:** To improve the early voting process by having an on-line computer system at each polling place to enter the voter's registration number and prevent posting errors or voter fraud.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$272,837	\$277,454	\$278,399	\$274,514	-1.40%
Operations	210,683	172,057	191,748	185,282	-3.37%
Capital		13,500	13,500		-100.00%
Totals	\$483,520	\$463,011	\$483,647	\$459,796	-4.93%



COUNTY OF EL PASO, TEXAS

Department: Elections - continued **Fund No.** 01 **Index No.** 500413

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Elections conducted	10	7	9
Registered Voters	281,606	315,000	335,000
Material Sales	\$50,284	\$15,000	\$22,000
Contract Services	\$277,689	\$175,000	\$190,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	10	10	10
Part-time employees			
Totals	10	10	10

Authorized Position Detail

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

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

The Facilities Management department is responsible for the maintenance, operation and housekeeping duties of all County-owned buildings including the County Courthouse, Archives Building, Tax Office and satellites, Landmark Building, and community centers. Services include repairs and maintenance to all building electrical, plumbing and mechanical systems, as well as monitoring these systems for potential problems and energy conservation.

Goals and Objectives

- Goal 1:** To provide a safe, clean, and comfortable environment for county employees and the public in general.
- Objective 1:** Utilize a comprehensive inspection and preventative maintenance program.
- Objective 2:** Maximize utilization of personnel and training.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$618,960	\$627,036	\$661,500	\$614,200	-7.15%
Operations	892,041	860,483	950,591	946,553	-0.42%
Capital	1,417	3,124	3,200		-100.00%
Totals	\$1,512,418	\$1,490,643	\$1,615,291	\$1,560,753	-3.38%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Primary Facilities Serviced	4	4	4
Satellite Tax Office Serviced	2	2	2
Community Centers		2	2
Approximate Square Footage Serviced	850,000	850,000	850,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	31	31	31
Part-time employees			
Totals	31	31	31

Authorized Position Detail

Assistant Maintenance Supervisor	1	Facilities Manager	1
Custodian	18	Maintenance Mechanic I	4
Custodian Supervisor	1	Maintenance Mechanic II	2
Electronic Specialist	1	Maintenance Supervisor	2
Executive Secretary	1		

COUNTY OF EL PASO, TEXAS

Department: Landmark Building Maintenance **Fund No.** 01 **Index No.** 500454

Department Description and Responsibilities

The Landmark Building Maintenance is a branch of the Facilities Management department which is responsible for the maintenance, operations and housekeeping duties of the County-owned Landmark Building.

Goals and Objectives

Goal: To provide a safe, clean, and comfortable environment for county employees and the public in general.

Objective : Repair and maintain the building's electrical, plumbing and mechanical systems.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations	\$133,922	\$71,348	\$150,849	\$80,050	-46.93%
Capital					
Totals	\$133,922	\$71,348	\$150,849	\$80,050	-46.93%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
	Not Applicable		

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		Not Applicable	
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

The Communications Center provides both voice mail and telephone communications for the County Courthouse and provides support services for remote county departments. This department services and maintains the telephone equipment and wiring. This includes requests for moves, changes, and additions. This department assists Consolidated Data Processing with their communication lines and is on 24 hour call due to the County Detention Center.

Goals and Objectives

- Goal 1:** To expand the department and operations to provide better service and be able to keep up with the demands of the County departments and the community.
- Objective 1:** Improve service to the County by using the Meridian Mail as an auto attendant.
- Objective 2:** Provide employee training to improve skills.
- Objective 3:** Expand the department's work force to meet the County's growth and increased service demand.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$90,529	\$106,292	\$110,725	\$114,519	3.43%
Operations	16,765	15,572	23,566	19,046	-19.18%
Capital		3,210	4,500		-100.00%
Totals	\$107,294	\$125,074	\$138,791	\$133,565	-3.77%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Telephones on main switch	1,100	1,200	1,300
Trunks on main switch	100	120	120
Jail annex switch		1	1
Stations on jail annex switch		110	120

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	3	4	4
Part-time employees			
Totals	3	4	4

Authorized Position Detail

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

See Personnel Changes for this department in Appendix A

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 any particular department but are a benefit to the County as a whole. This includes legal contingencies, liability and property insurance, postage, Central Appraisal District expenses, and miscellaneous administrative expenses.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel	\$58,543	\$136,321	\$1,007,117	\$995,195	-1.18%
Operations	2,438,236	2,251,792	4,200,611	4,067,526	-3.17%
Capital					
Totals	\$2,496,779	\$2,388,113	\$5,207,728	\$5,062,721	-2.78%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
	Not Applicable		

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		Not Applicable	
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

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 are reflected here and are classified as transfers out.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$1,761,438	\$1,659,798	\$1,664,835	\$1,538,948	-7.56%
Capital					
Totals	\$1,761,438	\$1,659,798	\$1,664,835	\$1,538,948	-7.56%

Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
Number of Grants which County Matching Funds are Budgeted Separately from Their Related Departments	13	15	16
Number of Grants which County Matching Funds are Budgeted under the Department They Relate to*	6	6	6
Total number of Grants Partially or Fully Funded from County Funds	19	21	22

*Amounts for these matching funds are included in related departmental budgets.

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

The County Tax Assessor-Collector is an elected official for a term of four years. By constitutional mandate the County Tax Assessor-Collector must collect property taxes for the County of El Paso unless an agreement is made for another method of collection. Currently, the City of El Paso, by an interlocal governmental agreement approved by Commissioners Court, collects property taxes, and the County Tax Assessor-Collector, collects Ad Valorem Taxes for the County. Other responsibilities include the collection of County and State fees, automotive license renewals and registrations, title transfers, beer, wine, and liquor licenses, occupational permits, and hotel occupancy taxes. Three branch offices are located strategically around the County in order to provide greater accessibility to the public.

Goals and Objectives

- Goal:** To provide faster and more convenient service to the public in general.
- Objective 1:** Contracted with a limited service deputy for the sale of annual registration stickers.
- Objective 2:** Implementation of the automated RTS system.
- Objective 3:** Installation of 57 terminals and printers in the four Tax Office locations.

Financial Trends

Category					Percentage
	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Change in Budget
Personnel	\$1,200,342	\$1,244,122	\$1,309,681	\$1,351,470	3.19%
Operations	144,233	156,529	300,812	196,170	-34.79%
Capital	5,090		2,000		-100.00%
Totals	\$1,349,665	\$1,400,651	\$1,612,493	\$1,547,640	-4.02%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Actual	Projected
Vehicle registrations	402,583	393,449	387,000
Replacement License Plates	35,943	32,110	30,000
Title transfers	127,598	120,227	117,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	62	62	61
Part-time employees	5	5	5
Totals	67	67	66

Authorized Position Detail

Accounting Clerk	4	Inventory Control Clerk	1
Administrative Assistant	1	Operations and Liaison Officer	1
Assistant Supervisor	5	Satellite Office Manager	3
Auto Department Director	1	Senior Clerk	2
Auto Title Clerk I	10	Senior Accounting Clerk	3
Auto Title Clerk I, Part-time	5	Tax Assessor/Collector	1
Auto Title Clerk II	27	Chief Deputy	1
Data Processing Liaison	1		

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

The County parking facility was built to provide adequate parking for jurors summoned to the County Courthouse for jury duty. This 768 parking space facility is also open to the public for hourly, daily, or monthly parking. The maintenance and operations of this facility is currently contracted out to a private entity, Central Parking System.

Goals and Objectives

- Goal:** To increase operating efficiency and effectiveness.
- Objective 1:** Restripe the parking spaces due to fading over time.
- Objective 2:** Implement a pigeon control program in order to minimize health hazards, property damage and safety problems caused by pigeons nesting in the parking facility.
- Objective 3:** Implement a semiannual program for the cleaning of accumulated oil and dirt from entry and exit ramps of the parking facility.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations	\$116,955	\$93,132	\$109,638	\$77,094	-29.68%
Capital	8,179				
Totals	\$125,134	\$93,132	\$109,638	\$77,094	-29.68%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
	Not Applicable		

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

Department: Risk Pool Board Operations **Fund No.** 01 **Index No.** 500280

Department Description and Responsibilities

The Risk Pool Board for the County has the responsibility of making recommendations regarding the administration of the Risk Pool funds which consists of health, life, and dental contributions, as well as worker's compensation. These recommendations are presented to Commissioners Court and the funds budgeted for this department are used for the operating expenses of the Board, such as an actuarial and legal study.

Goals and Objectives

Goal: To make sound administrative decisions regarding the operations of the County's health, life and dental plans as well as workers compensation.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations	\$549	\$552	\$15,040	\$15,000	-0.27%
Capital					
Totals	\$549	\$552	\$15,040	\$15,000	-0.27%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
Number of Meetings Held	12	12	12

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		Not Applicable	
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

Department: County Solid Waste Disposal **Fund No.** 01 **Index No.** 500256

Department Description and Responsibilities

The Solid Waste Disposal division of the Road & Bridge Department is responsible for operating solid waste collection stations in Fabens and the northwest part of the county. The collection stations provide collection sites where the residents of the County can dispose of household solid waste, tree limbs and tires. The collected waste is then transported by the County to a designated landfill for proper disposal. This service is provided in order to discourage illegal dumping in the desert.

Goals and Objectives

- Goals:** To work towards providing more effective ways of disposing of solid waste throughout the county, thereby discouraging illegal dumping in the desert.
- Objectives:** Providing convenient and proper disposal of solid waste and to provide more collection stations for the residents of El Paso County.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$107,931	\$111,640	\$119,165	\$118,253	-0.77%
Operations	123,029	199,000	213,971	228,507	6.79%
Capital	13,600				
Totals	\$244,560	\$310,640	\$333,136	\$346,760	4.09%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Cubic Yards of Solid Waste:			
Dumpsters	11,880	15,680	17,000
Trailers	16,128	7,354	8,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	6	6	6
Part-time employees			
Totals	6	6	6

Authorized Position Detail

Skilled Laborer	4
Truck Driver II	1
Truck Driver III	1





**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. The court sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trial hearings and motions. The court is headed by a State District Judge who is elected to a four-year term by the voters of El Paso County.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$127,492	\$131,936	\$132,747	\$132,790	0.03%
Operations	8,047	8,210	10,638	9,769	-8.17%
Capital					
Totals	\$135,539	\$140,146	\$143,385	\$142,559	-0.58%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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. The court sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trial hearings and motions. The court is headed by a State District Judge who is elected to a four-year term by the voters of El Paso County.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category					Percentage Change in Budget
	1996 Actual	1997 Actual	1997 Budget	1998 Budget	
Personnel	\$130,137	\$134,261	\$135,205	\$132,790	-1.79%
Operations	6,113	6,621	12,089	9,769	-19.19%
Capital	648	1,422	1,886		-100.00%
Totals	\$136,898	\$142,304	\$149,180	\$142,559	-4.44%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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. The court sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trial hearings and motions. The court is headed by a State District Judge who is elected to a four-year term by the voters of El Paso County. In addition, the 65th District Court is the only district court that handles Department of Human Services cases.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage
					Change in Budget
Personnel	\$191,149	\$137,297	\$138,524	\$132,790	-4.14%
Operations	12,924	7,773	12,109	9,769	-19.32%
Capital					
Totals	\$204,073	\$145,070	\$150,633	\$142,559	-5.36%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	6	3	3
Part-time employees			
Totals	6	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. The court sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trial hearings and motions. The court is headed by a State District Judge who is elected to a four-year term by the voters of El Paso County.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category	1997				Percentage Change in Budget
	1996 Actual	Actual	Budget	Budget	
Personnel	\$161,141	\$167,122	\$168,479	\$168,464	-0.01%
Operations	6,495	8,381	10,525	11,085	5.32%
Capital		1,015	1,348		-100.00%
Totals	\$167,636	\$176,518	\$180,352	\$179,549	-0.45%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	4	4	4
Part-time employees			
Totals	4	4	4

Authorized Position Detail

Bailiff	1	Court Coordinator	1
Certified Court Reporter	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. The court sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trial hearings and motions. The court is headed by a State District Judge who is elected to a four-year term by the voters of El Paso County.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category					Percentage
	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Change in Budget
Personnel	\$127,395	\$131,906	\$132,747	\$132,790	0.03%
Operations	8,163	9,295	11,804	9,769	-17.24%
Capital	3,868		199		-100.00%
Totals	\$139,426	\$141,201	\$144,750	\$142,559	-1.51%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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. The court sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trial hearings and motions. The court is headed by a State District Judge who is elected to a four-year term by the voters of El Paso County.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category	1997				Percentage Change in Budget
	1996 Actual	Actual	Budget	1998 Budget	
Personnel	\$129,025	\$134,637	\$135,002	\$132,790	-1.64%
Operations	6,587	5,653	10,521	9,769	-7.15%
Capital	565		978		-100.00%
Totals	\$136,177	\$140,290	\$146,501	\$142,559	-2.69%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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. The court sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trial hearings and motions. The court is headed by a State District Judge who is elected to a four-year term by the voters of El Paso County.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category					Percentage
	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Change in Budget
Personnel	\$125,181	\$130,900	\$132,747	\$132,790	0.03%
Operations	8,027	8,337	11,469	9,769	-14.82%
Capital		230	2,626		-100.00%
Totals	\$133,208	\$139,467	\$146,842	\$142,559	-2.92%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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. The court sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trial hearings and motions. The court is headed by a State District Judge who is elected to a four-year term by the voters of El Paso County.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category					Percentage
	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Change in Budget
Personnel	\$133,481	\$132,360	\$132,747	\$132,790	0.03%
Operations	8,397	5,310	10,807	9,769	-9.60%
Capital	1,695				
Totals	\$143,573	\$137,670	\$143,554	\$142,559	-0.69%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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. The court sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trial hearings and motions. The court is headed by a State District Judge who is elected to a four-year term by the voters of El Paso County.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category					Percentage
	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Change in Budget
Personnel	\$127,902	\$133,263	\$133,518	\$132,790	-0.55%
Operations	6,844	7,242	9,401	9,769	3.91%
Capital		1,331	1,650		-100.00%
Totals	\$134,746	\$141,836	\$144,569	\$142,559	-1.39%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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. The court sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trial hearings and motions. In addition to handling criminal and civil cases, the 327th District Court is the only court that handles juvenile criminal cases. The court is headed by a State District Judge who is elected to a four-year term by the voters of El Paso County.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$301,614	\$167,547	\$168,141	\$167,497	-0.38%
Operations	22,399	18,815	28,769	11,085	-61.47%
Capital	8,063	344	344		-100.00%
Totals	\$332,076	\$186,706	\$197,254	\$178,582	-9.47%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	8	7	4
Part-time employees			
Totals	8	7	4

Authorized Position Detail

Bailiff	1	Court Coordinator	1
Certified Court Reporter	1	Legal Secretary	1

See Personnel Changes for this department in Appendix A

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. The court sets hearings for pleas, arraignments, summary judgments, default judgments, pre-trial hearings and motions. The court is headed by a State District Judge who is elected to a four-year term by the voters of El Paso County.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category	Financial Trends				Percentage Change in Budget
	1996 Actual	1997 Actual	1997 Budget	1998 Budget	
Personnel	\$127,758	\$133,039	\$133,390	\$132,790	-0.45%
Operations	7,436	8,096	11,651	9,769	-16.15%
Capital		1,200	1,200		-100.00%
Totals	\$135,194	\$142,335	\$146,241	\$142,559	-2.52%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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: 383rd District Court **Fund No.** 01 **Index No.** 520635

Department Description and Responsibilities

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

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category	1997				Percentage Change in Budget
	1996 Actual	Actual	Budget	1998 Budget	
Personnel	\$110,524	\$134,298	\$135,436	\$132,790	-1.95%
Operations	5,112	7,278	8,691	9,769	12.40%
Capital	17,505	2,406	3,897		-100.00%
Totals	\$133,141	\$143,982	\$148,024	\$142,559	-3.69%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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: 384th District Court **Fund No.** 01 **Index No.** 520643

Department Description and Responsibilities

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

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage
					Change in Budget
Personnel	\$109,794	\$137,042	\$137,627	\$132,790	-3.51%
Operations	7,655	7,520	10,329	9,769	-5.42%
Capital	14,043	1,868	6,876		-100.00%
Totals	\$131,492	\$146,430	\$154,832	\$142,559	-7.93%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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: Child Abuse Master **Fund No.** 01 **Index No.** 520650

Department Description and Responsibilities

The Child Abuse Master department was established by Commissioner's Court in 1996. The magistrate is appointed by the Council of Judges and presides over child welfare cases.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$108,308	\$221,497	\$224,404	\$227,330	1.30%
Operations	4,238	7,383	12,130	9,769	-19.46%
Capital	1,510	8,913	9,199		-100.00%
Totals	\$114,056	\$237,793	\$245,733	\$237,099	-3.51%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	3	4	4
Part-time employees			
Totals	3	4	4

Authorized Position Detail

Bailiff	1	Court Coordinator	1
Certified Court Reporter	1	Court Master	1

COUNTY OF EL PASO, TEXAS

Department: Juvenile Court Referee Fund No. 01 Index No. 521237

Department Description and Responsibilities

The Juvenile Court Referee department was established by Commissioner's Court in 1997. This court was part of the 327th District Court. The Court Referee is appointed by the Council of Judges and presides over juvenile cases.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel		\$190,169	\$190,666	\$227,330	19.23%
Operations			1,500	9,769	551.27%
Capital			3,885		-100.00%
Totals		\$190,169	\$196,051	\$237,099	20.94%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		4	4
Part-time employees			
Totals		4	4

Authorized Position Detail

Bailiff	1	Court Coordinator	1
Certified Court Reporter	1	Juvenile Court Referee	1

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

Department: Capital Murder Cases **Fund No.** 01 **Index No.** Various

Department Description and Responsibilities

This index was established to process legal claims relating to capital murder cases.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel		\$12,412	\$12,866		-100.00%
Operations		25,002	197,134		-100.00%
Capital					
Totals		\$37,414	\$210,000		-100.00%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
		Not Applicable	

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

Not Applicable

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 thirteen district courts, five county courts at law, one probate court, a jail magistrate, a criminal law magistrate, a child abuse master, two court masters, and a juvenile court referee. The administration consists of four departments: civil, criminal, indigent defense program and court interpreters. Some of the responsibilities of the Council of Judges 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 at law on behalf of non-English speaking defendants in criminal hearings or civil matters when requested.

Goals and Objectives

Goals: To provide efficient and effective support services to the district and county courts in scheduling jury trials, pre-trial hearings, transferring cases, psychiatric evaluation of defendants, interpreting services, and appointing attorneys for indigent defendants.

Objectives: To improve the processing of cases through the use of mediation and pre-trial intervention programs whenever possible to aid in reducing the docket caseload for the courts.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$335,282	\$302,270	\$396,217	\$425,911	7.49%
Operations	2,556,578	2,385,327	2,967,389	2,818,000	-5.03%
Capital		38,818	62,684	50,000	-20.23%
Totals	\$2,891,860	\$2,726,415	\$3,426,290	\$3,293,911	-3.86%

Work Program Trends

Department Activity *	1996 Actual	1997 Projected	1998 Projected
District Courts			
Civil Docket			
Cases on Docket	45,910	48,206	50,616
Dispositions	26,907	28,252	29,665
Total Pending	19,003	19,954	20,951
Criminal Docket			
Cases on Docket	12,786	13,425	14,097
Dispositions			
Convictions	1,298	1,363	1,431
Acquittals	21	22	23
Dismissals	2,458	2,581	2,710
Other	2,911	3,057	3,209
Total Pending	6,098	6,402	6,724
Juvenile Docket			
Cases on Docket	1,839	1,834	1,926
Dispositions	1,728	1,692	1,776
Total Pending	111	142	150

(Continued on next page)

COUNTY OF EL PASO, TEXAS

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

Work Program Trends - continued

Department Activity *	1996 Actual	1997 Projected	1998 Projected
County Courts			
Civil Docket			
Cases on Docket	3,159	3,317	3,483
Dispositions	499	464	487
Total Pending	2,660	2,853	2,996
Criminal Docket			
Cases on Docket	48,676	51,110	53,665
Dispositions			
Convictions	5,671	5,955	6,252
Acquittals	44	40	41
Dismissals	11,575	12,154	12,761
Other	3,195	3,355	3,522
Total Pending	28,191	29,606	31,089
Probate and Mental Health Docket			
Probate			
Cases Filed	1,556	1,634	1,715
Hearings Held	1,799	1,724	1,810
Mental Health			
Cases Filed	586	615	646
Hearings Held	1,366	1,098	1,153

* Source Texas Judicial System Annual Report

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	12	13	11
Part-time employees			
Totals	12	13	11

Authorized Position Detail

Assistant Administrator	1	Floating Court Reporter	1
Council of Judges Administrator	1	Interpreter	5
Executive Director	1	Jury Selection Bailiff	1
First Assistant Administrator	1		

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

Department: District Judges-Salary Supplement **Fund No.** 01 **Index No.** 520023

Department Description and Responsibilities

This index is utilized solely to account for supplemental salary compensation and benefits paid to the thirteen District Judges of the County as provided by the Commissioners Court.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel	\$104,482	\$113,755	\$115,031	\$135,470	17.77%
Operations					
Capital					
Totals	\$104,482	\$113,755	\$115,031	\$135,470	17.77%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Projected</u>	<u>1998 Projected</u>
Work program trends are shown under the Council of Judges Administration			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees	13	13	13
Part-time employees			
Totals	13	13	13

Authorized Position Detail

District Judge 13

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 ensuring efficient case flow management and consistent procedural operations. There are twenty-three counties, twenty district courts and thirty-two county courts in the Sixth Administrative Judicial Region. Each county shares expenditures in proportion to their respective population. In El Paso County, the 34th District Judge assumes the additional administrative duties of assigning visiting judges within the region.

Goals and Objectives

Goals: To ensure judicial efficiency and due process for the residents of the region.

Objectives: In order to ensure efficiency, the 6th Administrative Judicial Region hopes to respond quickly to requests for support from elected Judges of the region, promptly complete pay vouchers, assure compliance with state mandated meetings, continuing education requirements and with Title IVE standards.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$43,570	\$43,317	\$44,350	\$46,231	4.24%
Capital					
Totals	\$43,570	\$43,317	\$44,350	\$46,231	4.24%

Work Program Trends

Department Activity*	1996 Actual	1997 Projected	1998 Projected
District Courts (20)			
Civil and Juvenile Cases			
Cases pending from prior year	29,515	30,991	32,540
Cases added	29,254	30,717	32,253
Cases disposed	33,764	35,452	37,225
Cases pending year end	25,005	26,256	27,568
Criminal Cases			
Cases pending from prior year	10,059	9,728	10,562
Cases added	8,130	8,537	8,963
Cases disposed	8,990	9,440	9,911
Cases pending year end	9,199	8,825	9,614
County Courts (32)			
Civil and Juvenile Cases			
Cases pending from prior year	3,998	4,198	4,408
Cases added	2,392	2,512	2,637
Cases disposed	1,673	1,502	1,577
Cases pending year end	4,717	5,208	5,468
Criminal Cases			
Cases pending from prior year	40,259	42,272	44,386
Cases added	26,893	28,238	29,650
Cases disposed	28,834	30,276	31,789
Cases pending year end	38,318	40,234	42,247

*Source Texas Judicial System Annual Report

COUNTY OF EL PASO, TEXAS

Department: Court Master I **Fund No.** 01 **Index No.** 521179

Department Description and Responsibilities

Court Masters, or associate judges, handle divorce and child support cases and other family matters.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$435,506	\$226,246	\$227,277	\$227,330	0.02%
Operations	11,325	8,187	14,805	9,769	-34.02%
Capital	4,418	10,855	10,870		-100.00%
Totals	\$451,249	\$245,288	\$252,952	\$237,099	-6.27%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration.			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	8	4	4
Part-time employees			
Totals	8	4	4

Authorized Position Detail

Bailiff	1	Court Coordinator	1
Certified Court Reporter	1	Master	1

COUNTY OF EL PASO, TEXAS

Department: Court Master II **Fund No.** 01 **Index No.** 521278

Department Description and Responsibilities

Court Masters, or associate judges, handle divorce and child support cases and other family matters.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel		\$202,524	\$219,974	\$227,330	3.34%
Operations		3,611	9,110	9,769	7.23%
Capital					
Totals		\$206,135	\$229,084	\$237,099	3.50%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration.			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		4	4
Part-time employees			
Totals		4	4

Authorized Position Detail

Bailiff	1	Court Coordinator	1
Certified Court Reporter	1	Master	1

COUNTY OF EL PASO, TEXAS

Department: Criminal Law Magistrate I **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 County Detention Facility. The Magistrate is an auxiliary to the Council of Judges with jurisdiction limited to being empowered to accepting uncontested pleas, conducting and examining trials, and special hearings dealing with felony district court cases for the thirteen District Courts.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$343,794	\$219,024	\$219,148	\$214,532	-2.11%
Operations	8,335	4,485	11,314	9,769	-13.66%
Capital	14,049	6,683	6,692		-100.00%
Totals	\$366,178	\$230,192	\$237,154	\$224,301	-5.42%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration.			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	7	3	4
Part-time employees			
Totals	7	3	4

Authorized Position Detail

Caseworker	1 Court Administration Assistant	1
Certified Court Reporter	1 Criminal Law Magistrate	1

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

Department: Criminal Law Magistrate II **Fund No.** 01 **Index No.** 521286

Department Description and Responsibilities

The second Criminal Law Magistrate was established by the Commissioner's Court in 1996. The Magistrate is appointed by the Council of Judges and serves as an auxilliary to the Council of Judges with jurisdiction limited to being empowered to accepting uncontested pleas, conducting and examining trials, and special hearings dealing with felony district court cases for the thirteen District Courts.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel		\$218,125	\$222,419	\$227,330	2.21%
Operations		6,331	9,653	9,769	1.20%
Capital			900		-100.00%
Totals		\$224,456	\$232,972	\$237,099	1.77%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Projected</u>	<u>1998 Projected</u>
Work program trends are shown under the Council of Judges Administration.			

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		4	4
Part-time employees			
Totals		4	4

Authorized Position Detail

Bailiff	1	Court Coordinator	1
Certified Court Reporter	1	Criminal Law Magistrate	1

COUNTY OF EL PASO, TEXAS

Department: County Courts at Law
Administration

Fund No. 01

Index No. 524165

Department Description and Responsibilities

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

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage
					Change in Budget
Personnel	\$187,988	\$294,968	\$297,531	\$332,497	11.75%
Operations	7,356	10,663	13,935	11,650	-16.40%
Capital			4,215		-100.00%
Totals	\$195,344	\$305,631	\$315,681	\$344,147	9.02%

Work Program Trends

Department Activity*	1996	1997	1998
	Actual	Projected	Projected
Civil Docket			
Cases on docket	3,159	3,317	3,483
Dispositions	499	464	487
Total pending	2,660	2,853	2,996
Criminal Docket			
Cases on docket	48,676	51,110	53,665
Dispositions			
Convictions	5,671	5,955	6,252
Acquittals	44	40	41
Dismissals	11,575	12,154	12,761
Other	3,195	3,355	3,522
Total pending	28,191	29,606	31,089

*Source-Texas Judicial System Annual Report

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	7	10	13
Part-time employees			1
Totals	7	10	14

Authorized Position Detail

Assistant County Court Administrator	1	Docket Coordinator II	1
Caseworker	4	Legal Secretary	1
County Court Administrator	1	Office Coordinator	1
Data Entry	3	Receptionist	1
Docket Coordinator I	1		

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

Each County Court at Law hears 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 and is less than \$5000, exclusive of interest. In criminal cases, the court may hear all Class "A" and Class "B" misdemeanors other than those involving official misconduct and cases in which the highest fine that may be imposed is \$500 or less. The judge of the court is also a member of the Council of Judges of El Paso and as such, takes part in formulating the rules and regulations for the Courthouse and the Administration of Justice in El Paso County by the District Courts and the Statutory County Courts.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$125,641	\$130,154	\$130,904	\$132,790	1.44%
Operations	8,949	8,009	11,409	9,769	-14.37%
Capital		7,753	7,753		-100.00%
Totals	\$134,590	\$145,916	\$150,066	\$142,559	-5.00%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Work program trends are shown under County Court at Law Administration.			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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 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, administration of a decedent's estate, guardianships of adults and minors, and mental health proceedings. The court inherited 9,000 cases when it was created in 1991. Along with the probate matters, this court is also responsible for the Child Welfare Docket which includes child abuse and/or neglect cases brought by the Texas Department of Human Services involving approximately 300 children in foster care.

Goals and Objectives

Goals: To serve the State of Texas, the County of El Paso and the general public more efficiently in all judicial matters in accordance with the laws of the State of Texas.

Objectives: To reduce the court docket through the use of mediation and pre-trial intervention programs when possible and to increase the efficiency of this court through automation used for preparing and tracking cases on the docket.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$331,536	\$348,916	\$355,508	\$375,440	5.61%
Operations	17,077	23,882	28,982	27,421	-5.39%
Capital	4,462	9,787	9,899		-100.00%
Totals	\$353,075	\$382,585	\$394,389	\$402,861	2.15%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the Council of Judges Administration.			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	6	7	7
Part-time employees			
Totals	6	7	7

Authorized Position Detail

Certified Court Reporter	1	Court Investigator	1
County Probate Judge	1	Probate Administrator	1
Court Clerk	1	Probate Assistant I	1
Court Coordinator	1		

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

The salaries and fringe benefits of the six County Court at Law Judges are funded separately from their individual courts through this index.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$539,152	\$548,303	\$552,233	\$668,850	21.12%
Operations					
Capital					
Totals	\$539,152	\$548,303	\$552,233	\$668,850	21.12%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Work program trends are shown under the County Court at Law Administration.			

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	5	5	6
Part-time employees			
Totals	5	5	6

Authorized Position Detail

County Court at Law Judge 6

See Personnel Changes for this department in Appendix A

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, county courts at law, the jail magistrate, court masters, and the Probate Court. The primary function of this department is the representation of defendants in felony criminal cases. This office currently handles approximately thirty-five percent of all court appointed felony cases. Other functions include the handling of appeals on 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.

Goals and Objectives

Goals: To provide the best possible defense and counsel for indigent defendants in felony cases as well as DHS and mental commitment cases.

Objectives: To maximize efficiency and utilization of resources.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$883,256	\$1,000,672	\$1,006,574	\$1,106,574	9.93%
Operations	27,297	36,446	43,641	39,025	-10.58%
Capital					
Totals	\$910,553	\$1,037,118	\$1,050,215	\$1,145,599	9.08%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Felony Appointments	1,919	1,992	2,082
Misdemeanor Cases Opened	373	504	507
Appeals/Writs Opened	25	19	24
Juvenile Cases Opened	359	321	337
Juvenile Detention/Review Hearings Handled	N/A	757	1,503
CPS Cases Pending	38	21	21

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	23	23	25
Part-time employees		3	3
Totals	23	26	28

Authorized Position Detail

Appellate Attorney	2	Legal Secretary	2
Appellate Secretary	1	Office Manager	1
Chief Investigator	1	Part-time Clerk	1
Data Entry	1	Public Defender	1
Executive Secretary	1	Receptionist Part time	2
First Assistant Public Defender	1	Senior Trial Attorney	2
Intake Attorney	1	Trial Attorney	5
Investigation Administrator	1	Trial Chief	3
Investigator	2		
See Personnel Changes for this department in Appendix A			

COUNTY OF EL PASO, TEXAS

Department: Eighth 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, 8 members of legal staff, and a secretarial/clerical staff of 9. This office is primarily funded by the state and the amounts below reflect only supplemental funds provided by the County. The Eighth Court of Appeals receives cases appealed from the District and County Courts of El Paso and the other 21 counties within its judicial district. The panel of Judges, which preside over the court, review the cases appealed and issue opinions on these cases.

Goals and Objectives

Goal: The Eighth Court of Appeals is continually attempting to improve the quality of service it renders to El Paso County, the other counties in its judicial district, and the citizens of the State of Texas.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel	\$15,000	\$15,241	\$18,803	\$20,239	7.64%
Operations					
Capital					
Totals	\$15,000	\$15,241	\$18,803	\$20,239	7.64%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Projected</u>	<u>1998 Projected</u>
Cases Filed:			
El Paso County	213	220	223
21 Other Counties	172	232	235

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</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.** 521351

Department Description and Responsibilities

The District Attorney's Office for the 34th Judicial District is primarily responsible for prosecuting state cases in the Culberson, El Paso and Hudspeth Counties. This office is responsible for representing the State of Texas in all felony criminal actions filed in the State District Courts, 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 sole administrator of the County's Victim Assistance Program for all victims of misdemeanor, felony and juvenile crime.

Goals and Objectives

- Goals:** To improve operating efficiency by streamlining case flow operations and providing assistance to the victims and witnesses of felony and misdemeanor crimes.
- Objective 1:** By implementing the District Attorney's Information Management System (DIMS), the District Attorney's Office is able to make decisions on which cases to prosecute and follow cases from booking to final disposition.
- Objective 2:** By maintaining two victim assistance programs; one for felony crime victims, and the other for victims of misdemeanor and juvenile crime, information may be provided at a quicker rate to victims and witnesses of crimes.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel	\$2,974,301	\$3,193,948	\$3,222,638	\$3,440,808	6.77%
Operations	282,830	268,713	305,971	323,921	5.87%
Capital	34,536	5,334	12,068		-100.00%
Totals	\$3,291,667	\$3,467,995	\$3,540,677	\$3,764,729	6.33%

Work Program Trends

<u>Department Activity</u>	<u>1996 Projected</u>	<u>1997 Projected</u>	<u>1998 Projected</u>
	Not Available		

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees	78	84	89
Part-time employees			
Totals	78	84	89

COUNTY OF EL PASO, TEXAS

Department: District Attorney continued Fund No. 01 Index No. 521351

Authorized Position Detail

Administrative Assistant	1	Legal Secretary	10
Chief Investigator	1	Office Manager	1
Clerk	13	Program Coordinator	1
Deputy Chief Investigator	1	Service Coordinator	2
District Attorney	1	Staff Attorney	32
Executive Secretary	3	Unit Chief Attorney	4
First Assistant	1	Trial Team Chief Attorney	8
Investigator	10		

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

Department: County Attorney **Fund No.** 01 **Index No.** 521476

Department Description and Responsibilities

The County Attorney for El Paso performs a wide variety of functions serving the county, state, 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, and processes requests for expunction of criminal records. The County Attorney's office 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. It addition, this office collects delinquent hotel/motel taxes, provides formal written opinions to members of commissioners court and other county governmental officials, and upon request reviews proposed contracts as to form, and advises commissioners court in regards to contract interpretation. The County Attorney's Office provides the following to the general public: individual representation in actions to obtain protective orders prohibiting family violence and subsequent enforcement, a "Hot Check" collection service, general information to residents and property owners on county and state laws relating to roads, subdivisions, and land development in the unincorporated areas of the county, and services mandated by state law to victims of misdemeanor crimes, and delinquent conduct of juveniles.

Goals and Objectives

- Goals:** To serve the County of El Paso and the general public in the most efficient manner.
- Objective 1:** To obtain final bond forfeiture judgment and collect on such judgments, to collect all delinquent taxes, and prosecute promptly for the collection of Hot Checks for face amount plus fines and distribute check amounts to the merchants.
- Objective 2:** To promptly review all contracts to be submitted to commissioners court for the County, issue County Attorney opinions, review all requests for Texas Attorney General Opinions, and identify various legislative initiatives which may benefit the County and lobby for such legislation.
- Objective 3:** To investigate, file, and prosecute all cases in a timely manner.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$1,385,824	\$1,501,457	\$1,522,456	\$1,585,098	4.11%
Operations	96,636	82,499	88,673	79,500	-10.34%
Capital	18,893	29,546	54,416		-100.00%
Totals	\$1,501,353	\$1,613,502	\$1,665,545	\$1,664,598	-0.06%

Work Program Trends

Department Activity	1996 Projected	1997 Projected	1998 Projected
General Counsel			
Contract reviews	303	350	400
Opinions requested	119	130	150

(Continued on next page)

COUNTY OF EL PASO, TEXAS

Department: County Attorney continued **Fund No.** 01 **Index No.** 521476

Work Program Trends-continued

Department Activity	1996 Actual	1997 Projected	1998 Projected
Mental Illness/Chemical Dependency			
Mental Illness Detention Warrants	147	175	225
Mental Illness Protective Custody Orders	520	525	550
Chemical Dependency Detention Warrants	4	5	10
Chemical Dependency Protective Orders	19	20	25
Psychoactive Medication Petitions	63	75	85
Mental Retardation Petitions	10	15	20
Bond Forfeitures			
Dollar Value of Bond Forfeiture			
Judgments Obtained	\$1,983,181	\$1,200,000	\$1,500,000
Collections	\$505,936	\$700,000	\$700,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	44	44	45
Part-time employees			
Totals	44	44	45

Authorized Position Detail

Administrative Assistant	1	Investigator	3
Attorney	1	Juvenile Court Clerk	1
Civil Attorney I	3	Juvenile Prosecutor	1
Civil Attorney II	4	Legal Assistant	3
Clerk	4	Legal Secretary	4
County Attorney	1	Office Manager	1
Court Prosecutor	1	Para-Legal	2
Data Analyst	1	Receptionist	1
Family Violence Attorney	2	Secretary	5
First Assistant County Attorney	2	Supervising Attorney	4

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

Department: County Attorney RETGH Legal Fund No. 01 Index No. 521500

Department Description and Responsibilities

This department is a division of the County Attorney's office and was established to assume responsibility for providing legal representation to the El Paso County Hospital District in the area of operational services, non-litigation labor and employment matters, and risk management. This division provides the Hospital District with assistant county attorneys who review all contracts, leases and other legal documents, and provide legal advice on a day-to-day basis on issues which arise at the Hospital.

Goals and Objectives

- Goal:** To provide distinguished legal representation to the Hospital District.
- Objective 1:** Promptly review and/or draft contracts and assist in negotiating and interpreting contracts as needed.
- Objective 2:** Issue sound attorney opinions in a timely manner.
- Objective 3:** Monitor State and Federal rules and other regulations affecting the Hospital District.
- Objective 4:** Maintain on call 24 hours a day for access by hospital staff that routinely make life and death decisions.
- Objective 5:** Provide legal representation on legal claims, employee grievances, collection matters and administrative actions which may give rise to County liability.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$127,913	\$179,720	\$206,813	\$199,024	-3.77%
Operations	7,283	16,448	36,498	29,595	-18.91%
Capital	22,652	4,647	6,000	10,000	66.67%
Totals	\$157,848	\$200,815	\$249,311	\$238,619	-4.29%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Hospital District Legal Unit			
Contracts Reviewed	131	150	150
Average Monthly Attorney Hours Attending			
Board and Committee Meetings	50	50	50
CA Opinions Received	194	185	185
Legal Claims-Defense	64	75	75
Legal Claims-Plaintiffs	18	10	10
Lawsuits Reviewed & Monitored-Defense	40	50	50
Lawsuits Reviewed & Monitored-Plaintiff	4	4	4
Collections	\$84,116	\$200,000	\$250,000
EEOC Claims	3	5	5
Employee Grievances	5	5	5
Subpoenas Reviewed	19	20	20

COUNTY OF EL PASO, TEXAS

Department: County Attorney RETGH Legal Fund No. 01 Index No. 521500

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees	3	4	5
Part-time employees			
Totals	3	4	5

Authorized Position Detail

Attorney	2	Legal Secretary	1
Collection Attorney	1	Supervising Attorney	1

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

The Special Probate Court has primary jurisdiction in mental illness and child welfare cases. This court also handles 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 budgetary line item is provided for by law and is utilized for the travel and training of the probate judge.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations	\$3,502	\$3,566	\$4,118	\$4,000	-2.87%
Capital					
Totals	\$3,502	\$3,566	\$4,118	\$4,000	-2.87%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Projected</u>	<u>1998 Projected</u>
		Not Applicable	

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

Department: CJIS Fund No. 01 Index No. 521526

Department Description and Responsibilities

The Criminal Justice Information System (CJIS) department has been consolidated with the Consolidated Data Processing department.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$5,232				
Operations	1,093				
Capital					
Totals	\$6,325				

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
	Not Applicable		

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

Not Applicable





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 for the incarceration of federal, state, and local prisoners. This budget includes all costs of operating and maintaining the detention facility such as providing adequate staff to meet jail standards, board committee requirements of manning the jail, and providing food, clothing, and medical care to inmates.

Goals and Objectives

Goals: To improve conditions in the jail in order to maintain compliance with the jail standards set by the Jail Standards Commission while providing for the safety and needs of the prisoners and detention officers.

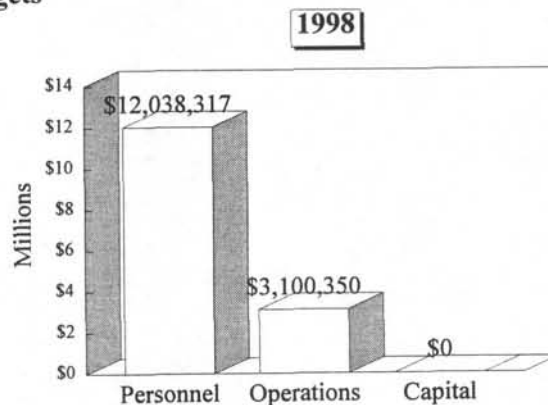
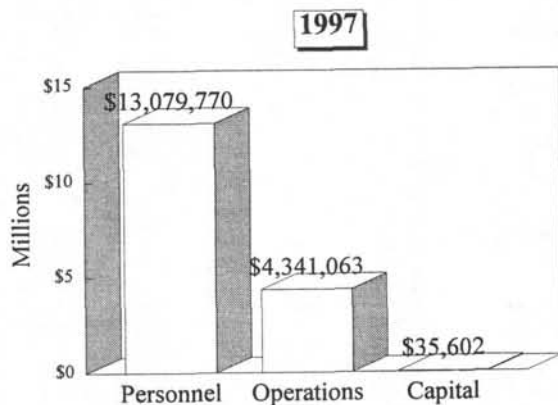
Objective 1: The construction and completion of the new Jail Annex to relieve the overcrowding problems at the main downtown County Detention Facility.

Objective 2: Improvements to the County Detention Facility to increase safety for the prisoners, visitors, detention officers and the general public.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$13,205,954	\$12,349,033	\$13,079,770	\$12,038,317	-7.96%
Operations	3,337,576	3,636,106	4,341,063	3,100,350	-28.58%
Capital	164,082	35,602	35,602		-100.00%
Totals	\$16,707,612	\$16,020,741	\$17,456,435	\$15,138,667	-13.28%

Budgets



COUNTY OF EL PASO, TEXAS

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

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Prisoner days:			
City of El Paso	9,995	10,000	10,500
State and County	358,446	360,000	361,000
Federal Agencies	96,785	120,000	130,000
Other	93	150	160

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	384	384	343
Part-time employees			
Totals	384	384	343

Authorized Position Detail

Baker	1	Food Service Leader	2
Board Bill Secretary	1	Food Services Specialist I	6
Captain L-1	1	Jail Maintenance Foreman	1
Clerk	6	Licensed Vocational Nurse	11
Court Coordinator/Data Entry	6	Lieutenant-Jail	2
Data Entry Clerk (CJIS)	5	Maintenance Technician	10
Detention Facility Support	1	Medical Clerk-Jail	1
Detention Officer	243	Registered Nurse-Supervisor	2
Electric System Specialist	1	Secretary	1
Floor Control Officer	38	Sergeant	2
Food Service Director	1	Supply Clerk	1

See Personnel Changes for this department in Appendix A

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, and jail administration. The structure of this department includes various sections such as jail administration, identification and records, booking, warrants, civil, medical, patrol, dispatch, maintenance, auditing, crime prevention, drug education, motorcycle patrol, and motor pool.

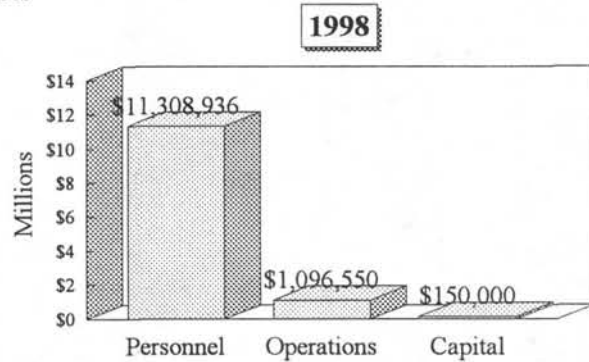
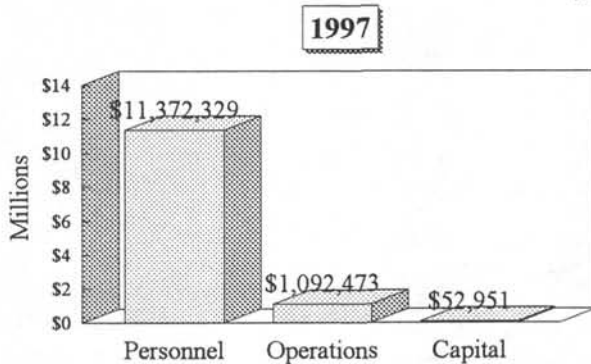
Goals and Objectives

- Goals:** To deter crime within the County of El Paso through increased patrols, task force operations targeting problem areas, repeat offender tracking programs and crime prevention programs.
- Objective 1:** To deter DWI offenses through specialized patrols using motorcycles and patrol cars to target and arrest drivers who are driving while under the influence of drugs and/or alcohol.
- Objective 2:** To prevent crime through community involvement in neighborhood watch programs, the repeat offender tracking program, increased patrols in the outlying areas of the County, and using the Crime Stoppers Reward program to help solve crimes.

Financial Trends

Category	1997		1998		Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$10,245,284	\$11,048,166	\$11,372,329	\$11,308,936	-0.56%
Operations	853,631	914,514	1,092,473	1,096,550	0.37%
Capital	363,642	51,604	52,951	150,000	183.28%
Totals	\$11,462,557	\$12,014,284	\$12,517,753	\$12,555,486	0.30%

Budgets



COUNTY OF EL PASO, TEXAS

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

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Projected</u>	<u>1998 Projected</u>
Executions			
Writ of Execution	647	650	655
Writ of Possession	204	200	205
Tax Warrant	16	20	22
Other	156	160	165
Citations Unit			
Citation/District	6,235	6,300	6,350
Citation/County	473	475	480
Child Support	7,034	7,000	6,950
Paupers and Criminals	143	150	155
Other	172	181	190
Subpoenas/Summons			
County Criminal	13,054	13,100	13,150
District Criminal	11,145	11,200	11,250
District Civil	533	530	525
Juvenile	4,044	4,000	3,950
Other	282	250	225
Local Citations			
District	4,329	4,545	4,700
Attorney General	1,680	1,764	1,850
By Publication	577	606	650
County Probate	104	109	115
Probation Posting	1,547	1,624	1,700
Other	49	51	52

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees	224	225	253
Part-time employees	1		
Totals	225	225	253

Authorized Position Detail

Abandoned Motor Vehicle Tech	1	Chief Deputy Sheriff	1
Accounts Payable Clerk	3	Civil Communications Specialist	11
Auto Mechanic	5	Clerk	18
Automotive Parts Clerk	1	Computer Analyst	1
Bail Bond Administrator	1	Crime Scene Technician	4
Bookkeeper	6	Deputy	3
Budget Analyst	1	Detective	42
Cabinet Maker	1	Executive Secretary	1
Captain	3	Garage Supervisor	1
Cashier	6	Human Resource Assistant	1

(Continued on next page)

COUNTY OF EL PASO, TEXAS

Department: County Sheriff-Jail Annex **Fund No.** 01 **Index No.** 530089

Department Description and Responsibilities

The County Sheriff Jail Annex is scheduled to open in the last quarter of calendar year 1997. This facility will have the responsibility of housing federal, state and local prisoners. This budget includes start-up costs of operating and maintaining the detention facility annex in a manner that will meet the Jail Standard Board's requirements.

Goals and Objectives

Goals: To open the jail annex and conduct operations in compliance with jail standards, while providing for the safety and needs of the prisoners and detention officers.

Financial Trends

	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel		\$1,051,614	\$1,198,213	\$8,008,059	568.33%
Operations		137,698	283,031	3,094,872	993.47%
Capital		74,012	518,756		-100.00%
Totals		\$1,263,324	\$2,000,000	\$11,102,931	455.15%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
	Not Available		

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees			224
Part-time employees			
Totals			224

Authorized Position Detail

Accounts Payable Clerk	2	Food Service Specialist	6
Captain	1	Food Service Baker	2
Cashier	2	Maintenance Foreman	1
Certified Medical Assistant	10	Lieutenant	3
Clerk	10	Maintenance Technician	6
Court Coordinator/Data Entry	1	Medical Clerk	2
Detention Officer	138	Secretary	1
Floor Control Officer	24	Sergeant	10
Food Service Director	1	Supply Clerk	2
Food Service Leader	2		

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

Life Ambulance Service provides emergency pre-hospital care and transport for the public within the County of El Paso. The company under contract with the County has five bases and sixteen ambulances providing Advanced Life Support and paramedic support to 98 percent of the calls.

Goals and Objectives

- Goal 1:** To provide the best possible pre-hospital emergency care and transport to the public, educate the community for prevention and access, and constantly improve the process of planning, standard of care and service.
- Objective 1:** Maintain strategic placement of stations.
- Objective 2:** Increase community awareness through employer assistance programs and specialized management training.
- Objective 3:** Continue utilizing an ambulance management system called "System Status Management" to minimize response time by posting ambulance units according to critical zones.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$353,280	\$353,280	\$353,280	\$353,280	
Capital					
Totals	\$353,280	\$353,280	\$353,280	\$353,280	

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Number of Stations	5	5	5
Number of 24 Hour Units	5	5	5
Average Response Times:			
Upper Valley	5 min.	5 min.	5 min.
Lower Valley	8 min.	8 min.	8 min.
Level of Service Provided *	ALS	ALS & MICU	ALS & MICU
Number of Calls	5,133	5,300	5,400
Cost Per Call	\$68.77	\$66.60	\$64.88
Cost Per Capita	\$0.57	\$0.57	\$0.57

* ALS = Advanced Life Support, MICU = Mobile Intensive Care Unit.

COUNTY OF EL PASO, TEXAS

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

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		Not Applicable	
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

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 the District Courts, County Courts at Law, the Jail Magistrate and County Court Masters in a region that includes El Paso, Culberson and Hudspeth counties. This department participates in a variety of programs and activities including 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 worksheets approaches one hundred, and fifty community service sites are currently monitored.

Goals and Objectives

- Goal 1:** To expand this jurisdiction's ability to control and reform its criminal population by increasing involvement and responsibility in developing sentencing programs that provide effective sanctions for felony offenders to promote effective and efficient community-based correctional programs.
- Goal 2:** To improve understanding and cooperation between professionals involved in the criminal justice system in our community, including law enforcement agencies, prosecutors, the judiciary, probation officials, parole officials, citizens groups, local educational institutions and others.
- Goal 3:** To network with local federal agencies and foreign consulates to effectively and expeditiously process all foreign national cases through the criminal justice system in El Paso, so they will have a minimum impact on the crime rate and jail overcrowding.
- Objective 1:** To enhance the employability of offenders by raising the reading and skill level of offenders placed under this department's supervision so that offenders are able to mesh more productively into their community.
- Objective 2:** To develop and expand the department staff development program, to meet the training needs of all professional, paraprofessional, and administrative staff including state certification requirements so as to increase awareness of the responsibilities of other agencies and to further the need for cooperation.
- Objective 3:** To provide increased opportunities for offenders to make restitution to victims of crime and the community as a whole through financial reimbursement and community service.

COUNTY OF EL PASO, TEXAS

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

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$358,705	\$427,894	\$432,559	\$410,589	-5.08%
Capital	5,108	11,097	13,995	4,155	-70.31%
Totals	\$363,813	\$438,991	\$446,554	\$414,744	-7.12%

Work Program Trends

Department Activity	1996 Estimated	1997 Projected	1998 Projected
Number of probationers and pre-trial			
Cases under supervision	16,600	17,430	17,625
Felony cases	9,200	9,660	9,800
Misdemeanor cases	7,400	7,770	7,825
Number of probations revoked	500	525	540
Felony cases	250	263	270
Misdemeanor cases	250	263	270
Number of PR bond releases	3,200	3,360	3,400
Felony cases	1,700	1,785	1,800
Misdemeanor cases	1,500	1,575	1,600
Number of PR bond revocations	675	709	725
Felony cases	425	446	455
Misdemeanor cases	250	263	270
Number of PR bond successful closures	1,900	1,995	2,022
Felony cases	1,200	1,260	1,280
Misdemeanor cases	700	735	742

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

The Juvenile Probation Department is governed by the El Paso County Juvenile Board. The Department is under the supervision of the Chief Juvenile Probation Officer. The Juvenile Probation Department continually strives to prioritize public safety and afford juveniles of this community due process afforded them under the law while holding them responsible and accountable for their crimes. This department operates a 24-hour a day detention unit for pre-adjudicated delinquents who have been detained by the juvenile court for the most serious and violent offenses. Mexican Nationals coming across the border illegally and violating the penal law of this state, parolees from the Texas Youth Commission and juveniles violating federal laws are also detained. The mission of the detention unit is care, custody and control while at the same time providing medical, dental and psychological services to all detainees. This department also conducts intake and court investigations whereby intake officers receive, review, and process all referrals to the department by law enforcement agencies 24 hours a day. It also operates the Challenge Program through which its highly regimented secure program provides an alternative to institutionalization for the most habitual and violent adjudicated juveniles. This department also provides an Exito Program which helps juveniles reintegrate back into the community as productive citizens. The Juvenile Probation Department provides field services to monitor juveniles placed on probation. Aftercare is the final component that this department provides to juvenile offenders. Aftercare officers assist in the reintegration of the juveniles back into the community through case planning and the development of a treatment plan.

Goals and Objectives

- Goal 1 :** To provide juvenile offenders with alternatives to gangs and violence, to improve community involvement in youth programs and educate the community on juvenile needs to prevent juvenile crime.
- Objective 1:** To deter conflicts between juveniles and destruction of county property by educating juveniles that there are alternatives to inappropriately acting out behavior such as expressing themselves in a creative pro social manner.
- Objective 2:** To upgrade medical services in the preventive medical service area.
- Objective 3:** To be proactive in determining the long term needs of the County growth in juvenile population.
- Objective 4:** To apply for and receive federal funding whenever possible to offset County expenses.
- Objective 5:** To increase utilization of community volunteers to assist probation officers with non-violent first time probation cases.
- Objective 6:** To develop a more cost effective manner of providing services to juveniles who need removal from their home yet hold them accountable for their actions while keeping them within our community.
- Objective 7:** To further expedite and streamline the case management function for the department, which would allow more thorough utilization of information to research and evaluate departmental programs.
- Objective 8:** To expand the Back on Track Mentor Program to serve youths in the lower valley and West El Paso.
- Objective 9:** To develop a Juvenile Court Conference Committee Program in the Canutillo and Franklin High School areas.

(Continued on next page)

COUNTY OF EL PASO, TEXAS

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

Goals and Objectives-continued

Objective 10: To implement the Victim Impact Panel (VIP) Program to enhance and support the Juvenile Court Conference Committee and First Offender Program.

Objective 11: To institute the Teen Observation Prevention Program for diversion youths who are experiencing technical violations.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$3,464,605	\$3,679,836	\$3,736,367	\$4,078,702	9.16%
Operations	1,013,957	1,262,876	1,505,207	1,377,326	-8.50%
Capital	24,224	79,121	121,387	175,186	44.32%
Totals	\$4,502,786	\$5,021,833	\$5,362,961	\$5,631,214	5.00%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Offense per Referral			
Felonies:			
Homicide	12	12	11
Sexual assault	39	40	41
Robbery	83	88	90
Aggravated assault	206	210	214
Burglary	182	190	200
Theft	17	18	18
Motor vehicle theft	60	59	57
Drug offenses	65	58	55
Weapons Violation	45	46	47
Other Felony	185	190	195
Class A and B Misdemeanors:			
Weapons violations	53	56	59
Assault	522	535	545
Theft	468	475	482
Drug offenses	387	390	395
Other	849	860	870
Violation of court order/Juvenile warrant	177	186	192
Contempt of Magistrate Order	14	16	17
Children in need of supervision.	18	19	19

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	98	98	105
Part-time employees	20	21	30
Totals	118	119	135

(Continued on next page)

COUNTY OF EL PASO, TEXAS

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

Authorized Position Detail

Accountant	1	Juvenile Correction Off.-Part time	6
Accounting Clerk I	3	Juvenile Correction Off. Team Leader	4
Accounting Clerk-Part time	1	Juvenile Detention Officer	24
Accounting Supervisor	1	Juvenile Detention Officer Part Time	16
Administrative Secretary	1	Juvenile Detention Off. Team Leader	6
Aftercare Tracker-Part time	2	Legal Advisor	1
Assistant Chief Juvenile Probation Officer	1	Maintenance Assistant	3
Building Engineer	1	Maintenance Tech II	1
Chief Juvenile Probation Officer	1	Probation Officer II	22
Community Coordinator	1	Process Server-Part time	2
Cook I	3	Secretary I	7
Cook I-Part Time	2	Secretary/Receptionist	1
Cook III	1	Senior Corrections Officer	1
Coordinator of Grants and Research	1	Senior Juvenile Detention Officer	1
Court Support Officer	1	Senior Probation Officer II	3
Data Entry	1	Senior Secretary	1
Director Clerical Services	1	Title IV E Coordinator	1
Director Detention And Support Services	1	Title IV Case Management Assistant	2
Director Intake	1	Training/Research Coordinator	1
Director of Court Services	2	Transportation Officer	1
Juvenile Correction Officer	4		

See Personnel Changes for this department in Appendix A

See next page for Departmental Organization

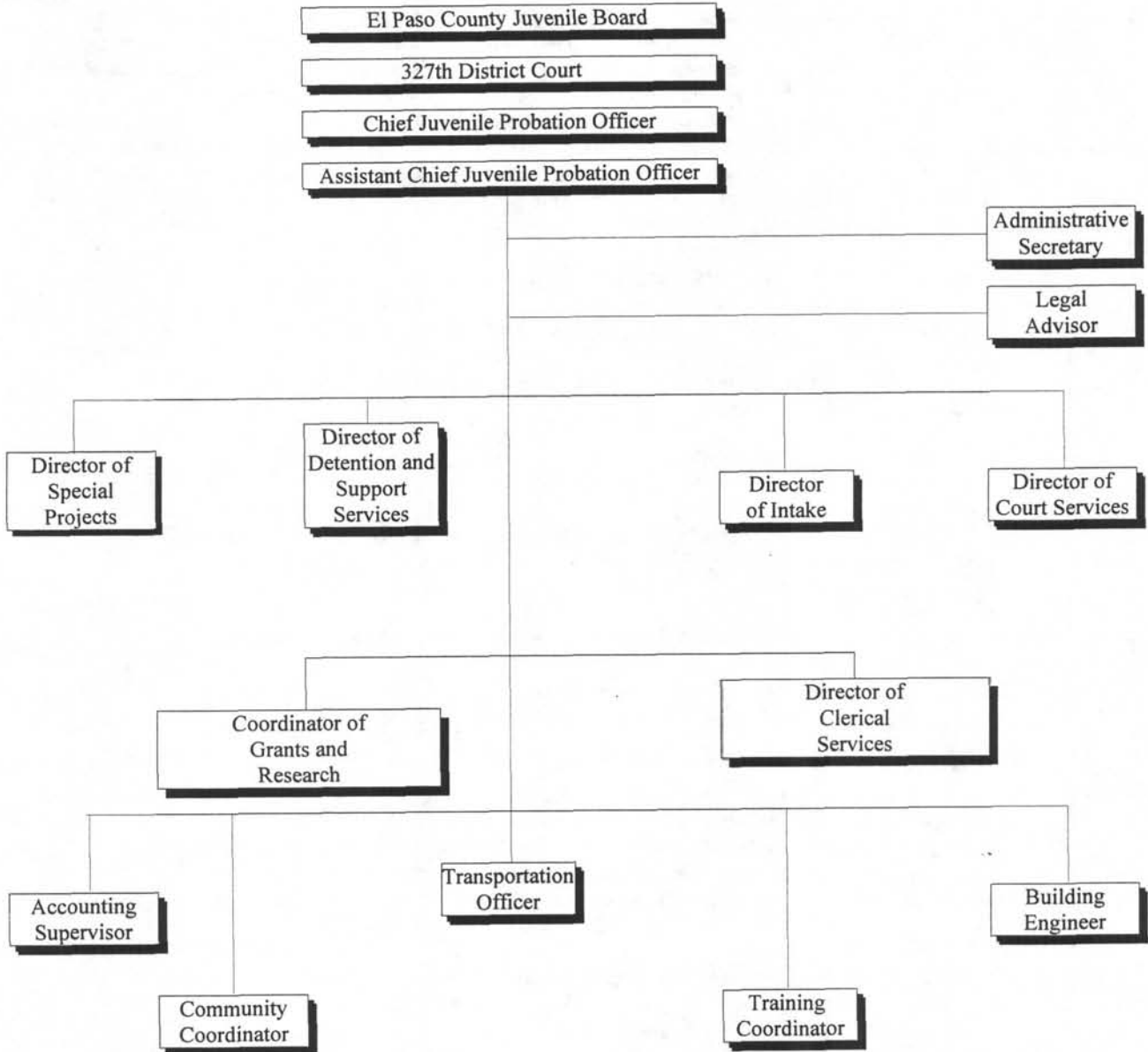
COUNTY OF EL PASO, TEXAS

Department: Juvenile Probation
continued

Fund No. 01

Index No. 530618

Departmental Organization



COUNTY OF EL PASO, TEXAS

Department: Constable Precinct
No. 3

Fund No. 01

Index No. 530212

Department Description and Responsibilities

The Constable is elected to a constitutionally created office, is recognized by the Texas Code of Criminal procedure as a Peace Officer and is the chief process server of the Justice Court. The Constable has statewide jurisdiction to execute criminal process and county-wide jurisdiction to execute civil process. The Constable may enforce State Traffic Regulations and enforce ordinances under the Texas Litter Abatement Act. The Constable may also appoint Deputy Constables but only with application to Commissioner's Court. Each Constable is subject to standards developed by the Commission on Law Enforcement Officer Standards and Education. The Constable shall execute and return as provided by law each process, warrant, and precept that is directed to the Constable and is delivered by a lawful officer. The Constable will act to maintain the peace and good order in the precincts of the county, arrest offenders violating the state penal laws, and interfere without warrant to prevent and suppress crime in the precincts of the county.

Goals and Objectives

- Goal 1:** To improve the operating efficiency and responsiveness of the department.
- Goal 2:** To ensure the accessibility of the department on a regular basis (both when the constable is in and out of town).
- Goal 3:** To increase the professionalism of the constables and deputy constables through a training program.
- Goal 4:** To have available county provided transportation so that the constable and deputy constables are not required to transport prisoners in their private vehicles nor subject same private vehicles to violent, retaliatory acts by vandals and criminals.
- Goal 5:** To have and maintain an office indicative of the department and an elected county official.
- Objective 1:** To employ deputy constables who are available on a regular basis to interact with precinct constituents and not have to rely on volunteer time made available by reserve deputy constables.
- Objective 2:** To employ deputy constables who, unlike reserve officers, are available at all times to perform assigned duties and functions, thus ensuring continuing department operations when the constable is out of town or otherwise not available. Note: State law dictates that reserve officers may perform duties only at the call of the constable, so when the constable is not available they may not perform any duty since they cannot be called to duty.
- Objective 3:** To obtain sufficient equipment, including individual cellular telephones, so that the constable and deputies who are serving or executing process have immediately available all communications necessary to do the jobs required.
- Objective 4:** To maintain county provided vehicles for use in the performance of official duties to preclude the use of private vehicles in a law enforcement function.

COUNTY OF EL PASO, TEXAS

Department: Constable Precinct
No. 6

Fund No. 01

Index No. 530329

Department Description and Responsibilities

The Constable is elected to a constitutionally created office, is recognized by the Texas Code of Criminal procedure as a Peace Officer and is the chief process server of the Justice Court. The Constable has statewide jurisdiction to execute criminal process and county-wide jurisdiction to execute civil process. The Constable may enforce State Traffic Regulations and enforce ordinances under the Texas Litter Abatement Act. The Constable may also appoint Deputy Constables but only with application to Commissioner's Court. Each Constable is subject to standards developed by the Commission on Law Enforcement Officer Standards and Education. The Constable shall execute and return as provided by law each process, warrant, and precept that is directed to the Constable and is delivered by a lawful officer. The Constable will act to maintain the peace and good order in the precincts of the county, arrest offenders violating the state penal laws, and interfere without warrant to prevent and suppress crime in the precincts of the county.

Goals and Objectives

- Goal 1:** To improve the operating efficiency and responsiveness of the department.
- Goal 2:** To ensure the accessibility of the department on a regular basis (both when the constable is in and out of town).
- Goal 3:** To increase the professionalism of the constables and deputy constables through a training program.
- Goal 4:** To have available county provided transportation so that the constable and deputy constables are not required to transport prisoners in their private vehicles nor subject same private vehicles to violent, retaliatory acts by vandals and criminals.
- Goal 5:** To have and maintain an office indicative of the department and an elected county official.
- Objective 1:** To employ deputy constables who are available on a regular basis to interact with precinct constituents and not have to rely on volunteer time made available by reserve deputy constables.
- Objective 2:** To employ deputy constables who, unlike reserve officers, are available at all times to perform assigned duties and functions, thus ensuring continuing department operations when the constable is out of town or otherwise not available. Note: State law dictates that reserve officers may perform duties only at the call of the constable, so when the constable is not available they may not perform any duty since they cannot be called to duty.
- Objective 3:** To obtain sufficient equipment, including individual cellular telephones, so that the constable and deputies who are serving or executing process have immediately available all communications necessary to do the jobs required.
- Objective 4:** To maintain county provided vehicles for use in the performance of official duties to preclude the use of private vehicles in a law enforcement function.

COUNTY OF EL PASO, TEXAS

Department: Constable Precinct
No. 6 - continued

Fund No.

01

Index No.

530329

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$28,517	\$29,468	\$29,532	\$29,532	
Operations	4,250	4,169	4,429	4,202	-5.13%
Capital	299				
Totals	\$33,066	\$33,637	\$33,961	\$33,734	-0.67%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Citations	167	150	170
Subpoenas	84	70	65
Summons	41	60	50
Foreign Civil Service		7	5
FED's Evictions	91	90	80
Bailiff Hours	612	650	650
Community Service Hours	210	200	200

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	1	1	1
Part-time employees			
Totals	1	1	1

Authorized Position Detail

Constable

1

COUNTY OF EL PASO, TEXAS

Department: Constable Precinct **Fund No.** 01 **Index No.** 530410
 No. 7 - continued

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$28,098	\$28,762	\$29,025	\$29,516	1.69%
Operations	3,516	3,568	3,878	3,820	-1.50%
Capital	1,178				
Totals	\$32,792	\$32,330	\$32,903	\$33,336	1.32%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Citations	68	160	230
Writs of Possession	3	60	60
Warrants		2	200
Summons	709	1,144	1,300
Out of County Citations		3	2
FED's	29	130	160
Bailiff Hours		800	1,000
Service hours	1,800	3,320	3,320
Class training hours	40	40	40
Community Service Hours		864	1,600

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	1	1	1
Part-time employees			
Totals	1	1	1

Authorized Position Detail

Constable 1

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 for minimizing the effects of a 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 Emergency Management Division of the Department of Public Safety for a 32, 32, and 36 percent ratio respectively.

Goals and Objectives

- Goal 1:** To provide the County of El Paso with an emergency plan that will provide both the citizens and local businesses with a safe and well prepared plan of action in the event of a disaster.
- Goal 2:** To mitigate the effects of a disaster or hazard.
- Goal 3:** To prepare measures to be taken which will preserve life and minimize damage.
- Goal 4:** To establish a recovery system in order to return the community to its normal state of affairs.
- Objective 1:** To coordinate Federal, State, County and City personnel in disaster exercises, training and the responsibilities that each has during a disaster.
- Objective 2:** To ensure required personnel completes specific academic training requirements.
- Objective 3:** To develop, review, and update components of the emergency management plan to ensure they are consistent with and conform substantially with FEMA approved State of Texas Emergency Management Planning Standards and Criteria checklists.
- Objective 4:** Attend meetings of local interested organizations to pass along information concerning programs.
- Objective 5:** To provide training to agencies in jurisdiction to accomplish goals.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$39,517	\$42,016	\$42,868	\$41,193	-3.91%
Capital					
Totals	\$39,517	\$42,016	\$42,868	\$41,193	-3.91%

COUNTY OF EL PASO, TEXAS

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

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Committee meetings	140	140	140
Exercises and drills	10	10	10
Conferences	9	9	9
Presentations on emergency management activities	15	15	15
Individuals participating in conferences	2,000	2,000	2,000
Annexes reviewed	14	14	14
Annexes updated	6	6	6
Copies of changes distribution	200	200	200
Training Classes	25	25	25
Review legal documents	3	3	3
Emergencies & potential disasters	100	100	100
Recertify DEM 147	1	1	1

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable





HEALTH AND WELFARE

COUNTY OF EL PASO, TEXAS

Department: City-County Health Unit

Fund No. 01

Index No. 540120

Department Description and Responsibilities

The Health Unit provides general public services to the residents of El Paso City and County. The unit administers 7 city-county, 2 city, 1 county and over 30 grant programs and manages 10 state employees assigned to Tuberculosis and Sexually Transmitted Disease Control. The unit is responsible for preventive medicine and regulatory community health for over 650,000 residents and interaction with adjacent New Mexico and the large metropolitan population of Ciudad Juarez, Mexico. The employees of the Health Unit effectively provide comprehensive public health services with minimal resources at an extremely efficient cost/benefit ratio. The Health Unit is responsible for directing, implementing, and coordinating departmental policies to ensure the promotion and preservation of public health, the administration and management of the City/County Health Unit, and to serve as public liaison between the community and other governmental entities. The division provides consolidated purchasing, supply, personnel, budgeting, inventory, maintenance, distribution, serves as an intra/interagency liaison, and provides grant writing and administrative support for all Health Unit programs. The City/County Health Unit works especially close with the Texas Department of Health, Center for Disease Control and other federal agencies.

Goals and Objectives

- Goal 1:** To extend administrative responsibilities to provide more useful information and increased quality of services.
- Goal 2:** To respond expeditiously to complaints in the environmental industry and milk/dairy industry and conduct inspections more frequently.
- Goal 3:** To further educate the public on issues concerning community health.
- Objective 1:** Administrative responsibilities will include establishing a local data base regarding epidemiologic, mortality and morbidity information, improving reimbursement from third party payors by 10%, and initiating development of a Health District Strategic Plan.
- Objective 2:** Investigate 100% of complaints within 5 days of receipt in the environmental sector; investigate 100% of food borne complaints within 24 hours and others within 72 hours in the milk/dairy industry, and conduct inspections of priority 1 to 3 establishments every 120 days.
- Objective 3:** Increase public presentations on issues concerning air quality by 30% and increase residential information surveys and relay results to the community.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$2,175,981	\$2,102,808	\$3,127,124	\$2,296,392	-26.57%
Capital					
Totals	\$2,175,981	\$2,102,808	\$3,127,124	\$2,296,392	-26.57%

COUNTY OF EL PASO, TEXAS

Department: County Child Welfare

Fund No. 01

Index No. 540195

Department Description and Responsibilities

The Child Welfare department, with the assistance of the Texas Department of Protective and Regulatory Services, provides protection to abused and neglected children. The services provided include, but are not limited to, temporary foster care placement, counseling, and permanent placement of children in foster homes.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage
					Change in Budget
Personnel		\$8,043	\$10,800	\$11,124	3.00%
Operations		295,830	\$420,176	\$402,613	-4.18%
Capital					
Totals		\$303,873	\$430,976	\$413,737	-4.00%

Work Program Trends

Department Activity	1996 Estimated	1997 Actual	1998 Projected
No. of children in conservatorship	434	461	493
No. of foster homes	212	216	222

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

Department: On-site Sewage-Inspectors **Fund No.** 01 **Index No.** 541193

Department Description and Responsibilities

This department provides public services to the residents of El Paso County by performing on site sewage inspections. The main responsibility of the inspectors is to supervise the program in order to effectively cover all areas where public sewer facilities are not available and provide technical review and guidance of all sewage system installations.

Goals and Objectives

- Goals:** Supervise the on-site sewage facility program in order to cover all areas where public sewer is not available, and to provide technical review and guidance of all sewage system installations.
- Objective 1:** To review all proposed subdivisions to determine if on-site sewage systems are in compliance with rules and regulations in the development of sewage disposal plans.
- Objective 2:** To conduct subdivision surveys for legal and illegal sewage system installations.
- Objective 3:** To review new innovative and alternative sewage systems.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$127,886	\$171,538	\$241,410	\$234,168	-3.00%
Capital					
Totals	\$127,886	\$171,538	\$241,410	\$234,168	-3.00%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
On Site Sewage Inspections	1,039	1,000	1,000
Percentage Complete in 5 days	100	100	100

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees			Not Applicable
Part-time employees			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

Department: General Assistance

Fund No. 01

Index No. 540229

Department Description and Responsibilities

In 1960, Commissioners Court created the El Paso General Assistance Agency. Its mission was described to be to provide assistance to the economically eligible individuals of El Paso County. General Assistance would be an active partner in providing leadership in collaborative efforts with other social service agencies in reclaiming human potential through the creation of opportunities leading to economic self-sufficiency, self worth, and a better quality of life for residents of El Paso County.

Goals and Objectives

- Goal 1:** To provide assistance and emergency aid to all legal resident families who are in financial need, and help these individuals become self-sufficient.
- Goal 2:** To establish a network with other social and community agencies that serves as a link in the support and rehabilitation of these individuals.
- Objective 1:** To provide support in the form of utility deposits, rent, rent deposits, medication, furniture clothing, and other basic necessities that are not available in El Paso County.
- Objective 2:** To solicit the resources of general assistance and other service providers such as Project Bravo, Lulac Amistad, the Peyton Foundation, the Housing Authority, and the Department of Human Services.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$240,973	\$248,328	\$248,787	\$248,787	
Operations	456,822	545,096	549,964	512,478	-6.82%
Capital	1,774				
Totals	\$699,569	\$793,424	\$798,751	\$761,265	-4.69%

Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
Applications for assistance	9,620	10,776	11,000
Participants assisted	5,674	6,618	6,500

COUNTY OF EL PASO, TEXAS

Department: General Assistance
continued

Fund No. 01

Index No. 540229

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
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: Medical Examiner

Fund No. 01

Index No. 540310

Department Description and Responsibilities

The Office of the Medical Examiner and Forensic Laboratory is primarily concerned with the proper investigation of violent, sudden, unexpected and suspicious deaths throughout El Paso County. Investigations include an examination of the scene by a staff of investigators and a review of the circumstances surrounding the death through post-mortem examination, including autopsy when indicated, and certification of the cause and manner of death. The complexity and sophistication of these procedures will vary in different situations.

Goals and Objectives

Goal 1: Improve efficiency and effectiveness in performing autopsies and investigations.

Goal 2: Complete the histology and toxicology sections to bring them into fully operational status. This includes having the appropriate equipment and adequate staffing.

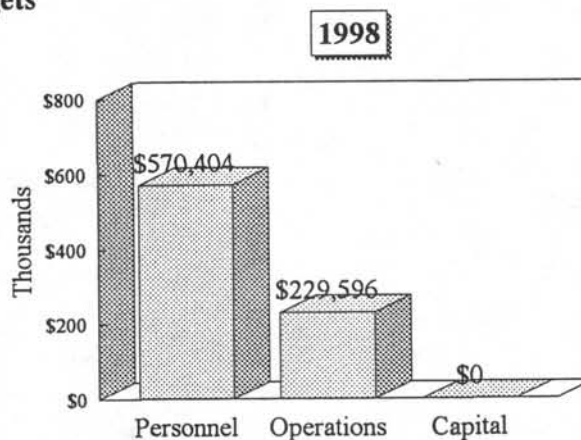
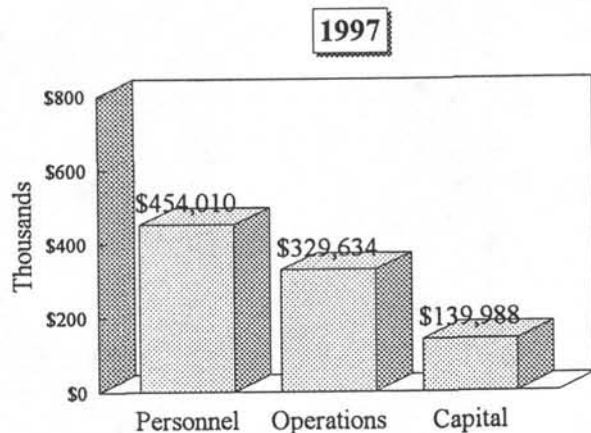
Objective 1: Increase efficiency and potential through the hiring of a deputy medical examiner, an administrative assistant, a toxicologist, and a histologist.

Objective 2: Purchase equipment and supplies, hiring and training personnel, and establishing protocols for the full operation of the histology and toxicology sections.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel	\$404,416	\$403,004	\$454,010	\$570,404	25.64%
Operations	181,045	134,767	329,634	229,596	-30.35%
Capital	981	68,728	139,988		-100.00%
Totals	\$586,442	\$606,499	\$923,632	\$800,000	-13.39%

Budgets



COUNTY OF EL PASO, TEXAS

Department: Medical Examiner
continued

Fund No. 01

Index No. 540310

Work Program Trends

Department Activity	1996 Estimated	1997 *Actual	1998 Projected
Death investigations	2,050	1,033	2,100
Autopsies	341	115	375

*Actual figures are from 1st and 2nd quarter performance only.

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	10	10	12
Part-time employees	3	3	1
Totals	13	13	13

Authorized Position Detail

Administrator	1	Medical Examiner	1
Diener	1	Medical Examiner-Part Time	1
Chief Investigator	1	Medical Transcriber	1
Investigator	4	Secretary	1
Maintenance	1	Morgue/Histology Lab Supervisor	1

See Personnel Changes for this department in Appendix A

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 temporary foster care placement, counseling and permanent placement in a foster home. This represents the portion of funding provided by the County of El Paso for the Child Welfare Grant.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$852,418	\$179,289	\$504,057	\$522,500	3.66%
Capital					
Totals	\$852,418	\$179,289	\$504,057	\$522,500	3.66%

Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
			Not Available

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees			Not Applicable
Part-time employees			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

Department: Life Management

Fund No. 01

Index No. 540526

Department Description and Responsibilities

The mission of Life Management Center for Mental Health and Mental Retardation is to promote each consumer's ability to lead a personally satisfying life of dignity and increased independence. The LMC system strives to provide not only specialized treatment and services, but also to facilitate the greatest possible integration of the consumer into community work, housing, learning, and leisure time activities. It recognizes the difficulty faced by many people with health and mental retardation problems in gaining employment and strives to set an example to the community by actively seeking out such persons for employment, providing reasonable accommodation, and promoting an atmosphere of acceptance. The Life Management Center is funded by the Texas Department of MH/MR and local governments who are required by state law to match the amount provided by the state.

Goals and Objectives

- Goal 1:** To provide civil commitment screenings; child development services; outpatient medical services; and crisis screening and assessment.
- Goal 2:** To work with Detention Center staff and train them on how to deal with this unique population while in jail and upon release.
- Objective 1:** Attend all civil commitment hearings in order to provide information to the court regarding the suitability of specific mental health services as alternatives to hospitalization.
- Objective 2:** Continue child development services which maintain or increase the potential of developmentally impaired children ages birth to three.
- Objective 3:** Provide a nurse that provides services such as pre-psychiatric appointment screenings and medication education for clients receiving chemotherapy services.
- Objective 4:** Crisis screening and assessment supports efforts to respond to crisis situations involving citizens of El Paso County with mental illness. It also provides a mobile crisis team to respond to emergency mental health situations throughout the county.
- Objective 5:** Train detention center staff on characteristics of mental illness, mental retardation, and suicidal tendencies to assist in understanding the MH/MR population in the facility.
- Objective 6:** Serve as a jail liaison support that assists detention facility staff in working with this population while they are in jail as well as assist in discharge planning to better ensure continuity of care for these persons.

COUNTY OF EL PASO, TEXAS

Department: Life Management continued **Fund No.** 01 **Index No.** 540526

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel Operations	\$257,789	\$183,333	\$200,000	\$174,000	-13.00%
Capital Total	\$257,789	\$183,333	\$200,000	\$174,000	-13.00%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Clients Assisted	4,305	5,396	6,745

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

Department: Charities

Fund No. 01

Index No. 540112

Department Description and Responsibilities

Funding is provided by the County for this program for indigent services such as pauper burials, and emergency financial assistance for individuals needing clothing and transportation.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$50,600	\$61,700	\$75,000	\$58,800	-21.60%
Capital					
Totals	\$50,600	\$61,700	\$75,000	\$58,800	-21.60%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Pauper Burials	110	110	110

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	

Authorized Position Detail

Not Applicable

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 and mentally ill in order to cover legal fees and transportation costs associated with transferring indigent persons to a state mental hospital.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel Operations	\$238,024	\$281,387	\$350,601	\$358,600	2.28%
Capital Totals	\$238,024	\$281,387	\$350,601	\$358,600	2.28%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Number of Individuals Services Provided for:			
Professional Services	13	13	13
Legal Services	293	308	323

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

Department: Animal Control

Fund No. 01

Index No. 540021

Department Description and Responsibilities

The Animal Regulation and Disease Control Department is responsible for the regulation of animals and zoonotic disease in the city and county through inspections, investigations, and enforcement of state, city, and county laws. Activities include impoundment and quarantine of animals suspected of being rabid, exposed to rabies or involved in bites; investigation of owned and stray animals posing a threat to public health and welfare; and operation of a kennel facility with two stables, 244 isolation cages and 36 kennel runs. Other responsibilities involve the testing of rabid animals, investigation of cruelty complaints and animal nuisances, regulation of pet stores, authorizing permits for privately owned exotic and wild animals, and the presentation of education programs to social, civic and school groups.

Goals and Objectives

- Goal 1:** To enforce state, county, and city laws and to regulate and protect domestic, exotic, and wild animals.
- Goal 2:** To protect the citizens of El Paso County from rabies and other zoonotic diseases.
- Objective 1:** To increase awareness of state, county and city laws or ordinances that regulate and protect domestic, exotic and wild animals by providing more education programs to social, civic, and school groups.
- Objective 2:** To increase rabies vaccinations in the pet population, and reduce the number of animal bites through education programs.
- Objective 3:** To increase rabies vaccinations in the pet population.
- Objective 4:** To reduce the number of loose, stray dogs and cats, by enforcing periodic checks of neighborhoods.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$55,801	\$67,139	\$97,436	\$76,673	-21.31%
Capital					
Totals	\$55,801	\$67,139	\$97,436	\$76,673	-21.31%

COUNTY OF EL PASO, TEXAS

Department: Animal Control
continued

Fund No. 01

Index No. 540021

Work Program Trends

Department Activity	1996	1997	1998
	Estimated	Projected	Projected
Citations Issued	4,425	4,580	4,717
Field Contacts	63,000	63,100	63,315
Animal Permits Issued	310	325	338
Cruelty Investigations	1,200	1,450	1,450
Animal Impoundments	22,500	25,282	25,500
Quarantine Investigations	2,100	2,050	2,025
Rabies Certificates	78,000	79,500	80,295

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

Department: Center For The Deaf

Fund No. 01

Index No. 540328

Department Description and Responsibilities

This agency ensures that the county receives the highest quality sign language interpreter services available in El Paso at the lowest rate possible. For the past 15 years, State, County and City governments have shared the fixed costs associated with coordinating sign language interpreter services for all government departments through their support of the El Paso Center for the Deaf, Inc. (EPCD). EPCD provides the county coordination of 24 hours per day, 7 days per week, sign language interpreter services to all county departments as required by Title II of the Americans with Disabilities Act and Section 504 of the 1973 Rehabilitation Act. The two laws require local government to be accessible to its disabled citizens.

Goals and Objectives

- Goals:** To provide scheduled and emergency sign language interpreter services upon request to all county departments in their interactions with deaf individuals.
- Objective 1:** To provide the county with the most qualified interpreters available at all times.
- Objective 2:** Implement interpreter policies and procedures that require ongoing interpreter professional development and rewards the improvement of skills and skills certification.
- Objective 3:** Work with County departments to make cost effective use of sign language interpreters.
- Objective 4:** Implement "Client (deaf person) No Show/Late Policy" to minimize sign language interpreter costs to the county.
- Objective 5:** Provide an annual sign language service usage report by county department.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$24,999	\$24,999	\$25,000	\$20,000	-20.00%
Capital					
Totals	\$24,999	\$24,999	\$25,000	\$20,000	-20.00%

Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
Hours of Sign Language Interpreting:			
Regular	415.25	497.50	569.00
Trilingual	25.50	30.00	36.00
Emergency	2.00	4.00	6.00

COUNTY OF EL PASO, TEXAS

Department: Center For The Deaf
continued

Fund No. 01

Index No. 540328

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		Not Applicable	
Part-time employees			

Authorized Position Detail

Not Applicable

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 battered women and abusers. Battering, also known as domestic violence, is the use or threat of physical, psychological, or sexual violence toward a spouse or partner. The shelter provides 24-hour emergency shelter and services, including a 24-hour crisis line. Basic necessities such as food and clothing are supplemented. The shelter will also assist in locating housing, financial aid, and applying for food stamps. Referrals are made to other social services and agencies as needed. Individual and group counseling is also provided in a twenty session program available in English and Spanish. The primary focus of the counseling sessions is learning the cycle of violent behavior and abuse, and gaining the personal skills necessary for clients to effectively control their own behavior. When other problems such as drug and alcohol abuse coexist with family violence, referrals are made to other appropriate agencies. The El Paso Shelter for Battered Women is the only comprehensive, emergency shelter for domestic violence in El Paso County.

Goals and Objectives:

- Goals:** To provide individual or group counseling in addition to other services, so that the victim becomes a more self-sufficient, independent survivor.
- Objective 1:** To eliminate domestic violence in El Paso and surrounding counties through the provision of comprehensive services for families of domestic violence, counseling for the abuser, and community education.
- Objective 2:** To seek methods to expand and improve the quality and quantity of services for victims of domestic violence.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$45,341	\$45,341	\$45,341	\$44,434	-2.00%
Capital					
Totals	\$45,341	\$45,341	\$45,341	\$44,434	-2.00%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
Batterers Program clients	1,131	1,244	1,368

COUNTY OF EL PASO, TEXAS

Department: Shelter For Battered
Women-continued

Fund No. 01

Index No. 540625

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		Not Applicable	
Part-time employees			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

Department: Retired Senior Volunteer Program

Fund No. 01

Index No. 540427

Department Description and Responsibilities

The Retired and Senior Volunteer Program (RSVP) provides meaningful volunteer opportunities to El Pasoans 55 years of age and over. The primary purpose of the program is to enable retired people to continue in the mainstream of community life. A secondary purpose is to recruit people who might not otherwise volunteer, such as handicapped people, retired professionals, and men who have no volunteer experience before retirement. A third purpose is to identify compelling community need and target recruitment for services that have a quantitative impact on the community. Both retired people and those still in the work force, 55 and older, are now eligible to become RSVP members. RSVP has been part of the county for 13 years and provides volunteer opportunities throughout the county, from Fabens to Canutillo. Volunteers have served in county departments and agencies, including the Sheriff's Department, El Paso Immunization Action Coalition El Paso City-County Nutrition Program, R.E. Thomason General Hospital, the El Paso County Commissioners Court, El Paso County Dispute Resolution Center, El Paso County Historical Society, the Juvenile Court Conference Committee, and El Paso City-County Health and Environmental District.

Goals and Objectives

- Goals:** To provide meaningful volunteer opportunities and experiences to people 55 years of age and over. RSVP recruits and assigns senior volunteers to serve as valuable resources to improve the quality of life in the county.
- Objective 1:** Increase volunteer strength by at least 25 people in the county.
- Objective 2:** Provide 187,000 volunteer hours, which calculated at the minimum wage is worth \$2,475,880 annually.
- Objective 3:** Develop at least one new volunteer station.
- Objective 4:** Expand volunteer services for public health and inter-generational projects.
- Objective 5:** Expand volunteer activities with the El Paso Immunization Action Coalition.
- Objective 6:** Expand volunteers in law enforcement and criminal justice.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations			\$34,500	\$16,905	-51.00%
Capital					
Totals			\$34,500	\$16,905	-51.00%

COUNTY OF EL PASO, TEXAS

Department: Retired Senior Volunteer
Program - continued

Fund No. 01

Index No. 540427

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Projected</u>	<u>1998 Projected</u>
Volunteers	571	698	723
Volunteer Sites	26	26	27
Volunteer Services Hours	133,680	186,122	187,000

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		Not Applicable	
Part-time employees			

Authorized Position Detail

Not Applicable

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 aged and disabled adults. This program is administered by the LULAC (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 nominal funding for this project as reflected below.

Goals and Objectives

Goals: To advocate for the aged and disabled adults who are unable to protect themselves in an effort to help them achieve or maintain self sufficiency and to reduce or prevent dependency and inappropriate institutionalization.

Objectives: To provide medical escort and transportation services to elderly and/or disabled County of El Paso residents who are unable to use public transportation and have no relatives or other means of transportation to doctor's offices, medical facilities or medical treatment programs.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$25,000	\$25,000	\$25,000	\$24,500	-2.00%
Capital					
Totals	\$25,000	\$25,000	\$25,000	\$24,500	-2.00%

Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
Clients Served	10,352	10,500	11,000
One Way Trips (Unit)	39,120	45,000	47,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

Department: Veterans Assistance

Fund No. 01

Index No. 540740

Department Description and Responsibilities

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

Goals and Objectives

Goals: To aid all residents of the county who served in the U.S. Armed Forces during any war or peace-time enlistment in preparing, submitting and presenting any claim against the U.S. or any state, for compensation, hospitalization, insurance, pension, education or other benefits to which they may be entitled.

Objectives: To attend conferences and seminars to be abreast of all current legislation and mandates of the Veterans Assistance and Texas Veterans Commission.

Financial Trends

Category					Percentage
	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Change in Budget
Personnel	\$49,284	\$54,410	\$54,482	\$57,365	5.29%
Operations	681	1,783	3,261	2,150	-34.07%
Capital					
Totals	\$49,965	\$56,193	\$57,743	\$59,515	3.07%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Clients served monthly	2,325	2,750	2,950
Monetary benefits paid to veterans, their dependents and survivors	\$103,361,399	\$105,500,000	\$107,750,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	2	2	2
Part-time employees			
Totals	2	2	2

COUNTY OF EL PASO, TEXAS

Department: Veterans Assistance
continued

Fund No. 01

Index No. 540740

Authorized Position Detail

Veteran Asst. Specialist	1
Veterans Service Officer	1

See Personnel Changes for this department in Appendix A.

COUNTY OF EL PASO, TEXAS

Department: Foster Grandparent Program

Fund No. 01

Index No. 540419

Department Description and Responsibilities

The Foster Grandparent Program is one of the Corporation for National and Community Services National Senior Volunteer Corps Programs. It is an intergenerational program that pairs low income senior volunteers with special-needs children and adolescents in the community. The senior volunteers provide intensive one-on-one attention to the children for 20 hours each week. In return for their time and attention, they receive a stipend of \$2.45 per hour plus mileage reimbursement. The children they serve have special needs ranging from emotional disturbances, mental retardation or physical disabilities to problems arising from abuse and neglect. They also serve juvenile offenders or those otherwise at-risk of drug abuse or gang membership. The program's responsibilities are to recruit, select, and train eligible seniors and match them with volunteer stations and types of children. Other responsibilities include managing federal funds, as well as local funds in order to operate within the program's budget; maintain required records, reports, and statistics; and finally, to generate support for the program by making the community aware of its presence and goals. Foster Grandparents have served the County since 1984 in the facilities of the Juvenile Detention Center and Project Crossroads, Head Start Programs in Anthony, Canutillo, and Socorro, as well as in elementary and high schools in Socorro, Texas.

Goals and Objectives

Goals: To provide 12,528 hours of service by having 12 Foster Grandparent volunteers, each serving two children or youth with special or exceptional needs at four different volunteer sites in El Paso County.

Objective 1: To provide 12 low income senior adults the opportunity to serve as Foster Grandparents and receive a tax exempt stipend of \$2.45 per hour. The Foster Grandparents will provide 12,528 hours of service and each will serve twenty hours a week as they volunteer to help children with special needs.

Objective 2: To provide annual income review on each active Foster Grandparent volunteer, prepare medical histories of the new volunteers, arrange for annual physical exams for each volunteer, maintain up-to-date Memorandums of Understanding (MOU) between City and Volunteer Stations, maintain current child assignment forms, and ensure compliance with the Corporation for National and Community Service guidelines.

Objective 3: To recruit new volunteers, provide forty hours of pre-orientation training, ensure volunteers receive a meal each day at the volunteer stations, provide site supervision, and provide a minimum of four hours per month of training (48 hours per year).

Objective 4: To maintain an active twenty member advisory council, ensure recognition of the Foster Grandparents at least once during the year by an event organized and planned by the Advisory Council, maintain an active on-going public relations campaign, manage and monitor program finances, prepare quarterly program reports, and prepare an annual report for National and Community service grant proposal.

Objective 5: To develop new volunteer sites to serve awareness of the program by creating partnerships with local organizations.

COUNTY OF EL PASO, TEXAS

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

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations			\$10,000	\$4,900	-51.00%
Capital					
Totals			\$10,000	\$4,900	-51.00%

Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
Volunteer service hours provided	12,376	12,528	12,528
Number of Foster Grandparents	12	12	12
Number of Volunteer sites	4	4	4

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees			

Authorized Position Detail

Not Applicable

COUNTY OF EL PASO, TEXAS

Department: Keep El Paso Beautiful

Fund No. 01

Index No. 540641

Department Description and Responsibilities

Keep El Paso Beautiful, Inc., a non-profit, volunteer organization, partners a diverse coalition of local government officials, businesses, civic leaders, environmental groups, and concerned citizens throughout El Paso County to provide grassroots solutions to El Paso's solid waste and beautification issues. Through this partnership, K.E.P.B. invests in the future of El Paso and El Paso County by improving the quality of life, and enhancing economic development and tourism. K.E.P.B. is recognized state-wide, as well as nationally, for its innovative and award-winning programs. One such program, "Desert Sweep", targets illegal dump sites in El Paso County. Through clean-ups, education, and public awareness, K.E.P.B. has brought consciousness to the importance of the ecology of the Chihuahuan Desert in West Texas and Southeast New Mexico. Another program of interest is "Graffiti Wipeout". Graffiti has become a major problem in El Paso, tarnishing the natural beauty of the County, and discouraging economic growth and tourism. In 1996-97, K.E.P.B. conducted an educational campaign that included an anti-graffiti message in both English and Spanish, which was presented in two states and three countries.

Goals and Objectives

- Goals:** To continue the "Desert Sweep" program; continue and expand the "Graffiti Wipeout" program; carry on the Youth Leadership/Clean Campus programs; persist in developing the County-wide Speaker's Bureau; and continue to provide a public awareness campaign in both English and Spanish.
- Objective 1:** Through the "Desert Sweep" program, encourage El Pasoans to make a difference in their environment and improve the quality of life by removing trash and construction debris.
- Objective 2:** Through the "City Sweep" program, work to instill community pride, spark public awareness concerning litter abatement, and encourage ongoing clean-up activities throughout the year.
- Objective 3:** Through the "Do It Yourself's Amnesty Day", offer county residents an opportunity to properly dispose of oil, transmission fluid, oil filters, vehicle batteries, and antifreeze. In partnership with local Lube N Go's, Keep El Paso Beautiful works to reduce illegal desert dumping, reduce water contamination, and promote awareness towards household hazardous waste recycling.
- Objective 4:** Work with the City of El Paso, Solid Waste Management to encourage El Pasoans who purchased fresh-cut Christmas trees to recycle them and help conserve valuable landfill space.
- Objective 5:** Work with the Texas Natural Resource Conservation Commission and area high schools to promote and raise awareness of the importance of water preservation and conservation. This is accomplished by an international event called "Dia del Rio" whereby storm drains are stenciled with anti-pollution messages.
- Objective 6:** Appear at school assemblies, career fairs, environmental fairs, immigration orientations, and other community activities to promote and educate our community about the importance of proper solid waste management and litter abatement. The Speakers Bureau serves this objective and includes an extensive awareness and outreach campaign.

COUNTY OF EL PASO, TEXAS

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

Objective 7: Continue to provide the public awareness campaign in both English and Spanish.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations	\$10,000	\$10,000	\$10,000		-100.00%
Capital					
Totals	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>		-100.00%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Projected</u>	<u>1998 Projected</u>
Volunteers:			
City Sweep	8,100	*9,010	15,000
Desert Sweep	1,200	3,000	5,000
Earth Day on the Border	3,000	3,500	7,500
Dia Del Rio	1,376	3,769	5,000
Volunteer Hours:			
City Sweep	24,000	*36,040	60,000
Desert Sweep	4,800	12,000	20,000
Christmas Trees Recycled	25,000	35,000	45,000
Youth Leadership (number of schools)	62	79	150
Texas Recycles Day (essay entries)	10,000	15,000	25,000
Household Hazardous Waste	250	10,000	not funded
Speakers Bureau	59	100	150

*These are actual figures for 1997.

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		Not Applicable	
Part-time employees			

Authorized Position Detail

Not Applicable



RESOURCE DEVELOPMENT

COUNTY OF EL PASO, TEXAS

Department: Agricultural Co-op Extension **Fund No.** 01 **Index No.** 560029

Department Description and Responsibilities

The Agricultural Co-op Extension department is a cooperative program between the County Agricultural Extension Service, Texas A & M University and the United States Department of Agriculture. The Texas Agricultural Extension Service (TAEX) educates Texans in the areas of agriculture, environmental stewardship, youth and adult life skills, human capital and leadership, and community economic development. The Extension offers the knowledge resources of the land-grant university system to educate Texans for self-improvement, individual action and community problem-solving. TAEX is a state-wide educational agency and a member of the Texas A & M University System (TAMUS) linked in a unique partnership with the nation-wide Co-operative Extension System and Texas county governments.

The Agricultural Co-op Extension department values and promotes principles of citizen and community involvement, scientifically-based education, lifelong learning, and volunteerism. It provides access to citizens in all 254 Texas counties and works co-operatively with other TAMUS parts and external agencies and organizations to achieve its goals.

Goals and Objectives

- Goal 1:** Through education programs, the TAEX will enhance the productivity, sustainability, global competitiveness and job-generating capacity of El Paso County.
- Goal 2:** To help Texans take more responsibility for improving their health, safety, productivity and well-being. To promote, organize and educate citizen leadership and groups to resolve society issues and concerns, and to promote self-motivation of the youths of Texas.
- Goal 3:** To improve the stewardship of the environment and Texas' natural resources.
- Objective 1:** To help El Paso County residents increase their knowledge and skills through participation in programs related to increasing agricultural competitiveness, international marketing, rural economic revitalization, water quality management, and conservation of natural resources.
- Objective 2:** To provide programs, workshops, and seminars to increase Texan's knowledge in public policy education, agricultural safety and health, food safety, nutrition and wellness, parenting, elderly and dependent care, family economics, strengthening of family relationships, literacy, life skills, youth at risk and career development.
- Objective 3:** To provide programs, workshops and seminars on leadership skills, solid and hazardous waste management, efficient and economic water use in agriculture, industry, homes, and landscapes and on the proper use of chemicals in the environment.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$241,256	\$247,784	\$264,056	\$239,025	-9.48%
Operations	139,914	126,411	140,885	83,914	-40.44%
Capital	12,979	4,737	6,419		-100.00%
Totals	\$394,149	\$378,932	\$411,360	\$322,939	-21.49%

COUNTY OF EL PASO, TEXAS

Department: Industrial Development
Division

Fund No. 01

Index No. 560219

Department Description and Responsibilities

The Economic Development Division (EDD) is an operating division of the Greater El Paso Chamber of Commerce. Its mission is to create jobs in the El Paso/Juarez region by recruiting industry from outside the region and assisting in the expansion of local industry.

Goals and Objectives

Goals: To recruit new industry into the community and retain and expand the existing industrial base.

Objectives: This mission is carried out through the use of National Sales Campaign teams which travel monthly to selected geographic regions, selling the benefits of relocation to targeted industry sectors, thus narrowing critical industrial supply gaps and enlarging the area's industrial base. Industry Retention and Expansion Initiative is committed to identifying and addressing the concerns of local industry, primarily focused on areas that would support local expansion. Since 1990, the division has worked with more than 302 corporate relocation and expansion clients, creating over 18,677 jobs.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$80,000	\$80,000	\$80,000	\$60,000	-25.00%
Capital					
Totals	\$80,000	\$80,000	\$80,000	\$60,000	-25.00%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
New Companies	18	19	20
Companies Expanding	18	19	20

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable





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 is the only municipally owned and operated 27-hole golf course in El Paso that provides a much needed service in the community. The facility offers a clubhouse with restaurant, 2 auxiliary clubhouses, and men's and women's locker rooms. A lighted putting green and chipping area are available for practice. A fleet of 75 electric golf carts are currently available for daily and tournament play rental. The course is open every day, except Christmas Day, weather-permitting, from sun-up to sundown. It is the responsibility of the Head Golf Professional/Department Head to maintain the condition of the course, the buildings, equipment, and property on the facility for public use. Ascarate Park Golf Course provides the citizens of El Paso County, both young and not so young, a necessary and much utilized recreational outlet.

Goals and Objectives

- Goals:** Provide friendly, courteous service accessible to all residents and visitors of El Paso County.
- Objective 1:** To utilize funds and manpower to maintain the best possible playing conditions, constantly striving for improvements in all areas of the golf course facility, and expanding the range of services provided.
- Objective 2:** To meet and exceed the challenges of increased competition from other golf facilities in the area, promoting an atmosphere conducive to the proper development of golf as a lifetime sport attractive to individuals of all ages.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$369,122	\$355,995	\$366,160	381,338	4.15%
Operations	153,393	185,304	215,237	181,662	-15.60%
Capital	79,920	18,019	18,020		-100.00%
Totals	\$602,435	\$559,318	\$599,417	\$563,000	-6.08%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Actual	Projected
Green fees	\$495,835	\$500,000	\$505,000
Golf cart revenues	\$214,620	\$226,000	\$228,260
Food concessions	\$24,167	\$24,000	\$24,240
Gate fees	\$9,850		
Number of rounds of golf recorded	65,232	65,000	65,650

COUNTY OF EL PASO, TEXAS

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

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	18	18	18
Part-time employees			
Totals	18	18	18

Authorized Position Detail

Assist Golf Pro	2	Greens Supervisor	1
Cashier	1	Greens Supervisor	1
Golf Car Mechanic	1	Maintenance Worker	11
Golf Pro	1		

See Personnel Changes for this department in Appendix A.

COUNTY OF EL PASO, TEXAS

Department: Swimming Pools

Fund No.

01

Index No.

570226

Department Description and Responsibilities

The County of El Paso maintains three public swimming pools located at Fabens, Gallegos Park, and Ascarate Park. The 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.

Goals and Objectives

Goal : To provide a clean and safe environment for recreational needs of the residents of El Paso County.

Objective : Maintain safety and cleanliness at each of the three swimming pools by enforcing standards among employees to better serve the residents of El Paso County.

Financial Trends

Category					Percentage Change in Budget
	1996 Actual	1997 Actual	1997 Budget	1998 Budget	
Personnel	\$88,711	\$97,002	\$104,072	\$104,072	
Operations	75,019	113,183	137,499	98,728	-28.20%
Capital					
Totals	\$163,730	\$210,185	\$241,571	\$202,800	-16.05%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Actual	Projected
Total number of people using pools			
Ascarate	34,942	29,023	30,000
Canutillo	6,451	6,425	6,500
Fabens	4,662	5,255	5,300

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	1	1	1
Part-time employees			
Totals	1	1	1

Authorized Position Detail

Facility Pool Manager

1

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

Department: Montana Vista
Community Center

Fund No. 01

Index No.

570044

Department Description and Responsibilities

This is a multi-use community resource center built on County land with funds appropriated to Texas A&M University by the State Legislature. This facility provides a variety of services to help improve the self-sufficiency and health and well-being of those residents in the Colonia known as the Montana Vista Community Center.

Goals and Objectives

- Goal :** To enhance the quality of life in the Colonias.
- Objective 1:** To facilitate the delivery of education, health and human services programs.
- Objective 2:** To facilitate the interaction between Colonia residents and program providers.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations		\$29,189	\$52,195	\$43,800	-16.08%
Capital			1,500		-100.00%
Totals		\$29,189	\$53,695	\$43,800	-18.43%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
			Not Applicable

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		1	
Part-time employees			
Totals		1	

Authorized Position Detail

Not Applicable

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

Department: Sparks Community Center **Fund No.** 01 **Index No.** 570143

Department Description and Responsibilities

This is a multi-use community resource center built on County land with funds appropriated to Texas A&M University by the State Legislature. This facility provides a variety of services to help improve the self-sufficiency and health and well-being of those residents in the Colonia known as the Sparks Community Center.

Goals and Objectives

- Goal :** To enhance the quality of life in the Colonias.
- Objective 1:** To facilitate the delivery of education, health and human services programs.
- Objective 2:** To facilitate the interaction between Colonia residents and program providers.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations		\$30,530	\$52,195	\$43,800	-16.08%
Capital			1,500.00		-100.00%
Totals		\$30,530	\$53,695	\$43,800	-18.43%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
			Not Applicable

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		1	
Part-time employees			
Totals		1	

Authorized Position Detail

Not Applicable

See Personnel Changes for this department in Appendix A

COUNTY OF EL PASO, TEXAS

Department: Library

Fund No. 01

Index No.

570028

Department Description and Responsibilities

The County of El Paso maintains four libraries which service the communities of Canutillo, Clint, Fabens and Horizon. The libraries make a voluminous collection of educational, informational, and recreational materials available to every county resident. Library staff consists of five full-time employees and two part-time employees. Their duties include helping patrons locate library materials, answering reference questions, circulating materials, and other clerical duties such as typing, filing copying, and archiving. The major services of the libraries include storytelling for children of all ages, as well as parents, library tours, bilingual story times and crafts for preschool and primary levels, field trips for preschoolers, summer reading programs, hosting high school research groups, interlibrary loans, and adult literacy tutoring. The County libraries provide a valuable resource for information and learning to the communities they serve.

Goals and Objectives

Goals : To establish essential library improvements, such as library automation. The acquisition of online database computer services would help to deal with the lack of book space and utilize today's technology to provide valuable reference materials.

Objectives: Apply and receive grants to adequately fund fundamental library improvements; abide by Texas Public Library guidelines and provide at least one item of library materials per capita or expend at least 25 percent of the local expenditures on the purchase of library materials; have at least two professional full-time librarians; and consolidate with the El Paso Public Library.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$88,561	\$99,730	\$116,618	\$137,418	17.84%
Operations	19,111	24,020	35,475	21,049	-40.67%
Capital		10,005	14,000		-100.00%
Totals	\$107,672	\$133,755	\$166,093	\$158,467	-4.59%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Library materials available to public	77,800	78,500	79,000
Registered borrowers	4,300	4,500	4,900
Reference transactions	3,500	3,800	4,000
Items cataloged and processed	4,300	4,500	4,800
Students in literacy program	90	140	190

(Continued on next page)

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

This general fund account was used solely for the purpose of repairing the roof at the coliseum.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations		\$4,324	71,064		-100.00%
Capital					
Totals		<u>\$4,324</u>	<u>\$71,064</u>		-100.00%

Work Program Trends

Department Activity	1996 Actual	1997 Projected	1998 Projected
			Not Applicable

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable





SPECIAL REVENUE FUNDS

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Fund With comparative actuals and budget

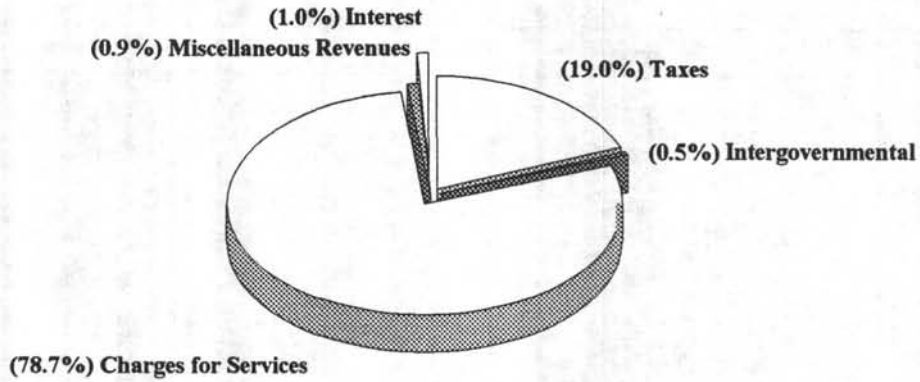
Special revenue funds are used to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specific purposes. Some graphs depicting budgeted revenues and appropriations follow this page.

	Actual Sources and Uses		Changes		Operating Budgets		Changes	
	FY 96	FY 97	Amounts	Percentages	FY 97	FY 98	Amounts	Percentages
Revenues (Sources):								
Taxes	\$1,668,968	\$1,779,015	\$110,047	6.59%	\$1,537,500	\$1,562,500	\$25,000	1.63%
Intergovernmental	63,628	102,244	38,616	60.69%	30,500	39,000	8,500	27.87%
Charges for Services	6,865,429	7,174,698	309,269	4.50%	6,199,588	6,485,000	285,412	4.60%
Interest	284,327	294,148	9,821	3.45%	69,000	79,000	10,000	14.49%
Miscellaneous Revenues	208,764	84,841	(123,923)	-59.36%	74,100	76,100	2,000	2.70%
Other Financing Sources		185,089	185,089	100.00%	185,089		(185,089)	-100.00%
Total Revenues and Other Financing Sources	<u>9,091,116</u>	<u>9,620,035</u>	<u>528,919</u>	<u>5.82%</u>	<u>8,095,777</u>	<u>8,241,600</u>	<u>145,823</u>	<u>1.80%</u>
Residual Equity Transfers-In								
Beginning Fund Balances	4,014,900	4,454,037	439,137	10.94%	4,454,037	3,288,070	(1,165,967)	-26.18%
Total Available Resources	<u>\$13,106,016</u>	<u>\$14,074,072</u>	<u>\$968,056</u>	<u>7.39%</u>	<u>\$12,549,814</u>	<u>\$11,529,670</u>	<u>(\$1,020,144)</u>	<u>-8.13%</u>
Expenditures (Uses):								
General Government	\$621,328	\$837,470	\$216,142	34.79%	\$914,049	\$1,127,944	\$213,895	23.40%
Administration of Justice	118,715	110,402	(8,313)	-7.00%	143,041	130,741	(12,300)	-8.60%
Resource Development	1,348,473	1,400,058	51,585	3.83%	1,450,331	790,335	(659,996)	-45.51%
Culture and Recreation	951,327	1,207,917	256,590	26.97%	1,317,529	1,926,544	609,015	46.22%
Public Safety		9,178	9,178	100.00%	21,752	48,618	26,866	123.51%
Public Works	2,948,350	3,182,064	233,714	7.93%	3,732,597	3,279,298	(453,299)	-12.14%
Capital Outlays	800,164	1,082,840	282,676	35.33%	1,296,368	657,871	(638,497)	-49.25%
Other Financing Uses	1,863,622	2,956,073	1,092,451	58.62%	2,960,318	2,241,128	(719,190)	-24.29%
Total Expenditures and Other Financing Uses	<u>8,651,979</u>	<u>10,786,002</u>	<u>2,134,023</u>	<u>24.67%</u>	<u>11,835,985</u>	<u>10,202,479</u>	<u>(1,633,506)</u>	<u>-13.80%</u>
Residual Equity Transfers-Out								
Encumbrances						571,577	571,577	
Ending Fund Balances	4,454,037	3,288,070	(1,165,967)	-26.18%	713,829	755,614	41,785	5.85%
Total Expenditures, Appropriations and Fund Balances	<u>\$13,106,016</u>	<u>\$14,074,072</u>	<u>\$968,056</u>	<u>7.39%</u>	<u>\$12,549,814</u>	<u>\$11,529,670</u>	<u>(\$1,020,144)</u>	<u>-8.13%</u>

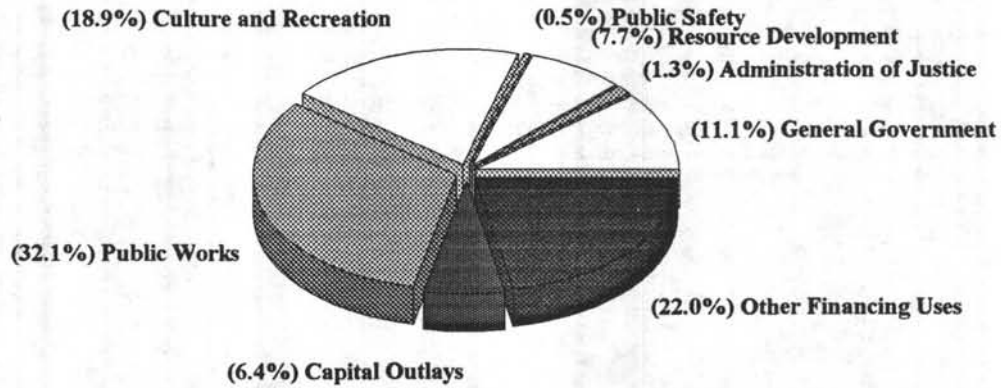
Over the past few years fund balances have been designated as part of the various special revenue budgets depending on availability of funds. These funds are restricted by fund for each particular purpose and therefore, excess funds are reappropriated in subsequent years as deemed appropriate. In fiscal year 1997, the Special Revenue Fund utilized \$2,870,205 to balance appropriations as compared to \$1,979,914 in fiscal year 1998. Based on actuals for fiscal year 1997, revenues were realized in excess of those projected for the year and expenditures by this fund were less than appropriations. Yet, expenditures for the year exceeded revenues by \$1,165,967 resulting in no gain to the Special Revenue fund balance. The main designation of fund balance is reflected in the Roads and Bridges budget amounting to \$1,150,000. Major components of the fiscal year 1998 budget are for the purpose of road paving projects and some heavy duty equipment purchases.

County of El Paso, Texas

**Fiscal Year 1998 Budget
Revenues (Sources) - Special Revenue Fund**



**Fiscal Year 1998 Budget
Appropriations (Uses) - Special Revenue Fund**

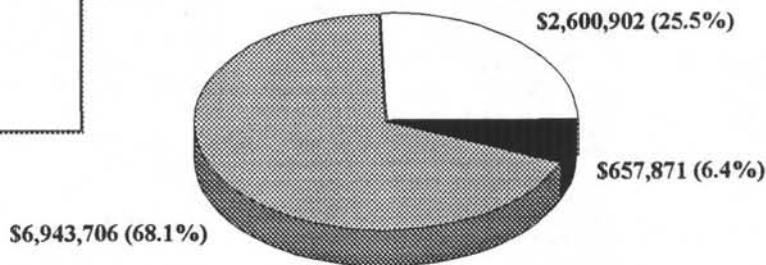
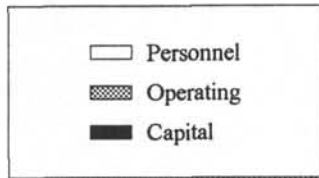


County of El Paso, Texas

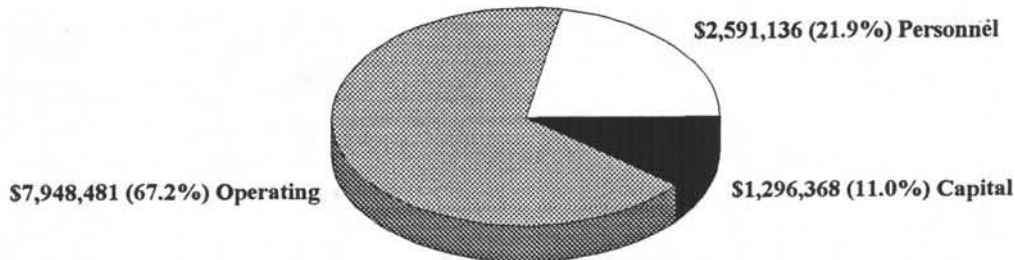
Budget Summary for Fiscal Year 1998 by Category - Special Revenue Fund With Prior Year Expenditure Actuals

Category	Actuals		Changes		Budget		Changes	
	FY 96	FY 97	Amounts	Percentages	Actual FY 97	Adopted FY 98	Amounts	Percentages
	Personnel	\$2,329,971	\$2,522,001	\$192,030	8.24%	\$2,591,136	\$2,600,902	\$9,766
Operating	5,521,844	7,181,161	1,659,317	30.05%	7,948,481	6,943,706	(1,004,775)	-12.64%
Capital	800,164	1,082,840	282,676	35.33%	1,296,368	657,871	(638,497)	-49.25%
Totals	\$8,651,979	\$10,786,002	\$2,134,023	24.67%	\$11,835,985	\$10,202,479	(\$1,633,506)	-13.80%

Operating Budgets FY 98



FY 97



County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Road and Bridge With comparative actuals and budget

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

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning Fund Balance	\$2,619,376	\$3,139,964	\$3,139,964	\$1,949,045	-37.93%
Revenue:					
Auto sales tax	1,721,017	1,773,212	1,600,000	1,700,000	6.25%
Auto registration fees	360,000	388,547	360,000	360,000	
Extra auto license fees	3,632,417	3,785,282	3,100,000	3,250,000	4.84%
Other	392,301	292,869	99,500	112,000	12.56%
Total revenue	<u>6,105,735</u>	<u>6,239,910</u>	<u>5,159,500</u>	<u>5,422,000</u>	5.09%
Other financing sources:					
Residual Equity Transfers-in					
Total revenue and transfers	<u>6,105,735</u>	<u>6,239,910</u>	<u>5,159,500</u>	<u>5,422,000</u>	5.09%
Expenditures:	<u>4,010,147</u>	<u>4,830,829</u>	<u>4,731,640</u>	<u>4,632,142</u>	-2.10%
Other financing uses:					
Transfers out	1,575,000	2,600,000	2,600,000	1,939,858	-25.39%
Total expenditures and transfers	<u>5,585,147</u>	<u>7,430,829</u>	<u>7,331,640</u>	<u>6,572,000</u>	-10.36%
Encumbrances			602,759	304,342	
Ending fund balance	<u>\$3,139,964</u>	<u>\$1,949,045</u>	<u>\$365,065</u>	<u>\$494,703</u>	35.51%

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 the day-to-day administration of the Roads and Bridges activities in the outlying areas of the County. These activities include providing public information, maintaining maps, assigning addresses, designing road construction projects and coordinating all public works projects with architects, contractors and commissioners court.

Goals and Objectives

- Goals:** To provide a safe and well maintained County Road System by paving roads where at least 60% of a subdivision has dwellings. Also, to upgrade the collector roads system by providing a pavement to support higher volumes and heavier traffic.
- Objective 1:** To reassign specialized jobs to particular warehouses, such as equipment maintenance, street painting and installing signs, and road paving based on the needs of the surrounding area.
- Objective 2:** To reassign personnel and assign new work responsibilities to the personnel based on their qualifications and changing demands of the Roads and Bridges department.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel	\$264,697	\$305,675	\$306,621	\$307,240	0.20%
Operations	466,106	491,705	527,864	650,704	23.27%
Capital	3,838				
Totals	\$734,641	\$797,380	\$834,485	\$957,944	14.79%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
New Road Dedications (miles)			2.8
Road Surfacing			
New paving (miles)	12	15	15
Resurfacing (miles)	22	25	25
Road Resurfacing Fabens Project		2.5	
Collector Roads Overlayed with 1 & 1/2 " HMAC	12	12	12

COUNTY OF EL PASO, TEXAS

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

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees	6	7	7
Part-time employees			
Totals	6	7	7

Authorized Position Detail

Assistant Roads And Bridges Administrator	1	Public Works Director/Road Engineer	1
Civil Engineer	1	Subdivision Coordinator	1
Drafter II	1	Zoning Inspector	1
Executive Secretary	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 the maintenance of over 650 miles of roadways. Of this approximately 400 miles are paved and 250 miles are not paved. Furthermore, the department provides service and the use of Roads and Bridges equipment to the Coliseum, Ascarate Park, Sheriff's and other departments. This department also provides equipment and man-power to maintain the rural parks, solid waste collection stations, Fabens Airport, and McGill Cemetery.

Goals and Objectives

- Goal:** The main goal of the Roads and Bridges department is to provide a safe and well maintained County Road System.
- Objective 1:** To have paved roads where 60 percent of a subdivision has dwellings.
- Objective 2:** To have paved access roads into those areas containing less developed subdivisions.
- Objective 3:** To improve the roadway standards and provide better drainage in the completely developed subdivisions.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$1,272,045	\$1,410,239	\$1,439,694	\$1,438,579	-0.08%
Operations	3,101,305	4,370,046	4,801,804	3,775,477	-21.37%
Capital	477,156	853,164	858,416	400,000	-53.40%
Totals	\$4,850,506	\$6,633,449	\$7,099,914	\$5,614,056	-20.93%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Actual	Projected
Work program trends are shown under Road and Bridge Administration			

Staffing Trends

Authorized Positions	1996	1997	1998
Full-time employees	55	54	57
Part-time employees			
Totals	55	54	57

COUNTY OF EL PASO, TEXAS

Department: Roads and Bridges
continued

Fund No. 10

Index No. 580027

Authorized Position Detail

Auto Mechanic II	3	Mechanic Helper	1
Auto Mechanic III	2	Office Manager	1
Construction Foreman	1	Road Superintendent	1
Equipment Maintenance Foreman	1	Skilled Laborer	1
Heavy Equipment Operator I	3	Traffic Sign/Tech Mark	1
Heavy Equipment Operator II	2	Truck Driver I	12
Heavy Equipment Operator III	10	Truck Driver II	8
Maintenance Foreman	3	Truck Driver III	5
Maintenance Welder	2		

See Personnel Changes for this department in Appendix A

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Tourist Convention Fund With comparative actuals and budget

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

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$85,260	\$109,744	\$109,744	\$121,197	10.44%
Revenue:					
Hotel occupancy taxes	834,484	860,203	768,750	781,250	1.63%
Other					
Total revenue	834,484	860,203	768,750	781,250	1.63%
Other financing sources:					
Transfers in		38,089	38,089		-100.00%
Total revenue and transfers	834,484	898,292	806,839	781,250	-3.17%
Expenditures:	810,000	806,839	806,839	781,250	-3.17%
Other financing uses:					
Transfers out		80,000	80,000	100,000	25.00%
Total expenditures and transfers	810,000	886,839	886,839	881,250	-0.63%
Ending fund balance	\$109,744	\$121,197	\$29,744	\$21,197	-28.74%

COUNTY OF EL PASO, TEXAS

Department: Tourist Promotion Functions **Fund No.** 10 **Index No.** 560417

Department Description and Responsibilities

This department is operated by the City of El Paso. The County and the City entered into an interlocal agreement as of February 1991, which has since been amended, whereby the employees would remain county employees until a future date. This department is involved in tourist promotion activities funded solely by Hotel/Motel occupancy taxes. This index is now used solely for collection of the Hotel/Motel Occupancy Taxes which are remitted to the City.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations	\$810,000	\$886,839	\$886,839	\$881,250	-0.63%
Capital					
Totals	\$810,000	\$886,839	\$886,839	\$881,250	-0.63%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
			Not Applicable

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue County Tourist Promotion With comparative actuals and budget

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.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$37,525	\$57,985	\$57,985	\$26,491	-54.31%
Revenue:					
Taxes:					
Hotel occupancy taxes	121,897	172,040	153,750	156,250	1.63%
Other	3,563	5,555			
Total revenue	<u>125,460</u>	<u>177,595</u>	<u>153,750</u>	<u>156,250</u>	1.63%
Other financing sources:					
Transfers in					
Total revenue and transfers	<u>125,460</u>	<u>177,595</u>	<u>153,750</u>	<u>156,250</u>	1.63%
Expenditures:	<u>105,000</u>	<u>115,000</u>	<u>115,661</u>	<u>166,250</u>	43.74%
Other financing uses:					
Transfers out		94,089	94,089		-100.00%
Total expenditures and transfers	<u>105,000</u>	<u>209,089</u>	<u>209,750</u>	<u>166,250</u>	-20.74%
Ending fund balance	<u>\$57,985</u>	<u>\$26,491</u>	<u>\$1,985</u>	<u>\$16,491</u>	730.78%

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 in the County of El Paso. The principal source of revenues is the Hotel/Motel Occupancy Tax.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$105,000	\$209,089	\$209,750	\$166,250	-20.74%
Capital					
Totals	\$105,000	\$209,089	\$209,750	\$166,250	-20.74%

Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
			Not Available

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Coliseum Tourist Promotion With comparative actuals and budget

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/motel occupancy tax.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$272,692	\$333,968	\$333,968	\$314,406	-5.86%
Revenue:					
Hotel occupancy taxes	712,587	746,772	615,000	625,000	1.63%
Other	18,828	18,665			
Total revenue	<u>731,415</u>	<u>765,437</u>	<u>615,000</u>	<u>625,000</u>	1.63%
Other financing sources:					
Transfers in		56,000	56,000		-100.00%
Total revenue and transfers	<u>731,415</u>	<u>821,437</u>	<u>671,000</u>	<u>625,000</u>	-6.86%
Expenditures:	<u>670,139</u>	<u>840,999</u>	<u>801,190</u>	<u>900,000</u>	12.33%
Other financing uses:					
Transfers out					
Total expenditures and transfers	<u>670,139</u>	<u>840,999</u>	<u>801,190</u>	<u>900,000</u>	12.33%
Residual equity transfer in					
Encumbrances			80,484	32,632	
Ending fund balance	<u>\$333,968</u>	<u>\$314,406</u>	<u>\$123,294</u>	<u>\$6,774</u>	-94.51%

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

The El Paso County Coliseum consists of a 7,500 seat multi-purpose arena, a modern equestrian center and various barns and corrals on 12 acres of land. It is the responsibility of the Coliseum to provide a wide variety of entertainment to area residents. Some of the entertainment provided consists of Rodeos, Monster truck shows, indoor Motor-Cross, and the Circus.

Goals and Objectives

- Goals:** To create a lively mix of traditional and generated events.
- Objective 1:** To "sell" the facility as a responsive and responsible community institution.
- Objective 2:** To develop audiences for all events.
- Objective 3:** To justify the tax-dollar support.
- Objective 4:** To demonstrate the creative programming skills of the management staff.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$342,917	\$357,608	\$362,840	\$376,939	3.89%
Operations	263,427	455,917	488,328	481,105	-1.48%
Capital	63,795	27,474	30,506	41,956	37.53%
Totals	\$670,139	\$840,999	\$881,674	\$900,000	2.08%

Work Program Trends

Department Activity	1996	1997	1998
	Projected	Projected	Projected
Event Attendance	230,000	365,000	440,000
Number of events	120	150	180
Parking fees	\$55,000	\$40,000	\$70,000
Ticket Revenue	\$30,000	\$40,000	\$40,000

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	14	14	14
Part-time employees			
Totals	14	14	14

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Commissary Inmate Profit Fund With comparative actuals and budget

This fund is used to account for the receipts and disbursements relating to the inmates of the County Detention Facility. This fund is restricted to purchases of items for the benefit of the inmates.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 96	FY 97	FY 98	
Beginning balance	\$163,451	\$178,646	\$178,646	\$199,079	11.44%
Revenue:					
Detention facility-commissary	55,000	60,000	60,000	60,000	
Other	7,433	6,482			
Total revenue	62,433	66,482	60,000	60,000	
Other financing sources:					
Transfers in					
Total revenue and transfers	62,433	66,482	60,000	60,000	
Expenditures:	47,238	46,049	147,730	160,000	8.31%
Other financing uses:					
Transfers out					
Total expenditures and transfers	47,238	46,049	147,730	160,000	8.31%
Encumbrances			48,031	48,836	
Ending fund balance	\$178,646	\$199,079	\$42,885	\$50,243	17.16%

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 receipts and disbursements relating to the inmate commissary at the El Paso County Sheriff's Detention Facility. The principal source of revenues is a monthly fee paid by the vendor that is contracted to manage the operations of the commissary.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations	\$40,525	\$40,090	\$79,564	\$80,000	0.55%
Capital	6,713	5,959	116,197	80,000	-31.15%
Totals	\$47,238	\$46,049	\$195,761	\$160,000	-18.27%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
			Not Applicable

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue County Clerk Records Management and Preservation Fund With comparative actuals and budget

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

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$411,060	\$250,942	\$250,942	\$155,835	-37.90%
Revenue:					
Records management and preservation fee	502,898	493,417	500,000	465,000	-7.00%
Other	17,378	9,484			
Total revenue	<u>520,276</u>	<u>502,901</u>	<u>500,000</u>	<u>465,000</u>	-7.00%
Other financing sources:					
Transfers in					
Total revenue and transfers	<u>520,276</u>	<u>502,901</u>	<u>500,000</u>	<u>465,000</u>	-7.00%
Expenditures:	<u>680,394</u>	<u>598,008</u>	<u>609,700</u>	<u>550,000</u>	-9.79%
Other financing uses:					
Transfers out					
Total expenditures and transfers	<u>680,394</u>	<u>598,008</u>	<u>609,700</u>	<u>550,000</u>	-9.79%
Encumbrances			82,679	21,311	
Ending fund balance	<u>\$250,942</u>	<u>\$155,835</u>	<u>\$58,563</u>	<u>\$49,524</u>	-15.43%

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

The County Clerk Records Management Department is responsible for the records management program for all records that the County Clerk produces and maintains. The responsibilities of the County Clerk Records Management Officer are to:

- develop and administer an efficient and effective records management program.
- maintain and file a records control schedule with the Texas State Library.
- prepare requests for authorization to destroy records or to store data on electronic media.
- identify, catalog and preserve records of permanent value and essential records.
- ensure that all records management activities are done in accordance with the Local Government Code and the Texas Administrative Code.
- microfilm and store on electronic media source documents filed in the County Clerk's Office.

Goals and Objectives

- Goal 1:** To ensure the safe and efficient handling of documents for both the general public and other county departments.
- Goal 2:** To implement a comprehensive records management program.
- Goal 3:** To develop and implement a disaster recovery plan for the records center.
- Goal 4:** To use available technology to automate the processing and control of documents.
- Objective 1:** To reduce storage and implement technology to improve efficiency, reduce long-term costs and streamline records management operations.
- Objective 2:** To monitor retention schedules and administrative rules issued by the Texas State Library to determine if the records management program is in compliance with state regulations.
- Objective 3:** To plan, formulate, and prescribe records disposition policies, systems, standards, and procedures.
- Objective 4:** To provide information and records management advice and assistance to all county departments.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage in Budget
Personnel	\$359,477	\$360,999	\$383,534	\$377,528	-1.57%
Operations	174,373	142,808	170,547	146,557	-14.07%
Capital	146,544	94,201	138,298	25,915	-81.26%
Totals	\$680,394	\$598,008	\$692,379	\$550,000	-20.56%

COUNTY OF EL PASO, TEXAS

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

Work Program Trends

<u>Department Activity</u>	<u>1996 Projected</u>	<u>1997 Projected</u>	<u>1998 Projected</u>
<u>Documents Scanned</u>			
Deeds, Assumed Names, UCCs, and Financing Statements	100,526	102,000	103,020
Vital Statistics	31,000	32,000	33,000
<u>Documents Microfilmed</u>			
Probate	1,357,440	1,569,000	1,804,350
Criminal/civil	114,240	152,320	202,586
Deeds	1,065,120	1,900,000	3,382,000
Vitals	57,120	56,560	56,000

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees	21	21	19
Part-time employees	2	2	3
<u>Totals</u>	<u>23</u>	<u>23</u>	<u>22</u>

Authorized Position Detail

Records Management Administrator	1 Records Management Technician	1
Deputy Clerk	14 Senior Clerk	2
Deputy Clerks, Part-time	3 Supervisor	1

See Personnel Changes for this department in Appendix A

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Sheriff's Auction Proceeds Fund With comparative actuals and budget

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.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$9,440	\$11,041	\$11,041	\$11,426	3.49%
Revenue:					
Program income	8,166	385			
Other	1,601				
Total revenue	9,767	385			
Other financing sources:					
Transfers in					
Total revenue and transfers	9,767	385			
Expenditures:					
	8,166		11,005		-100.00%
Other financing uses:					
Transfers out					
Total expenditures and transfers	8,166		11,005		-100.00%
Ending fund balance	\$11,041	\$11,426	\$36	\$11,426	31638.89%

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 funds generated by the County Sheriff relating to proceeds of auto auctions of abandoned vehicles. These funds are restricted for use only to supplement operations of abandoned vehicles and related expenditures.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations			\$11,005		-100.00%
Capital	\$8,166				
Totals	\$8,166		\$11,005		-100.00%

Work Program Trends

Department Activity	1996 Projected	1997 Projected	1998 Projected
Number of Vehicles Auctioned	395	415	425

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Records Management and Preservation Fund With comparative actuals and budget

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

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$92,962	\$93,977	\$93,977	\$78,279	-16.70%
Revenue:					
Records management and preservation fee	65,710	66,685	60,000	60,000	
Other	3,902	3,092			
Total revenue	69,612	69,777	60,000	60,000	
Other financing sources:					
Transfers in					
Total revenue and transfers	69,612	69,777	60,000	60,000	
Expenditures:	68,597	85,475	120,000	95,000	-20.83%
Other financing uses:					
Transfers out					
Total expenditures and transfers	68,597	85,475	120,000	95,000	-20.83%
Reserved for Encumbrances			4,128	38,299	
Ending fund balance	\$93,977	\$78,279	\$29,849	\$4,980	-83.32%

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

This Department is responsible for managing long-range plans and necessary resource projections to organize, promote, implement, and maintain a county-wide records and information management program. This is accomplished by utilizing micrographics systems and other electronic technology systems to preserve and maintain county records.

Goals and Objectives

- Goals:** To provide for efficient, economical, and effective controls over the creation, distribution, use, maintenance, retention, preservation, protection and disposition of all county records.
- Objective 1:** To administer the county information and records management program and to provide assistance to departments in its implementation.
- Objective 2:** To plan, formulate, and prescribe records disposition policies, systems, standards and procedures.
- Objective 3:** To provide information and records management advice and assistance to all departments by preparation of procedures and on-site consultation.
- Objective 4:** To monitor retention schedules and administrative rules issued by the Texas State Library and Archives Commission to determine if the records management program is in compliance with state regulations.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations					
Capital	\$68,597	\$85,475	\$124,128	\$95,000	-23.47%
Totals	\$68,597	\$85,475	\$124,128	\$95,000	-23.47%

Work Program Trends

Department Activity	1996 Estimated	1997 Projected	1998 Projected
Microfilm:			
Processing	2,400	2,400	2,400
Duplicating	5,100	5,100	5,100
Records Center Retrievals:			
Files	9,845	10,350	10,868
Boxes	315	330	343

(Continued on next page)

Department: Records Management and
Preservation - continued

Fund No. 10

Index No.

560052

Work Program Trends - continued

<u>Department Activity</u>	<u>1996 Estimated</u>	<u>1997 Projected</u>	<u>1998 Projected</u>
<u>Storage:</u>			
Boxes	16,680	17,840	18,910
Shucks	21,350	21,790	22,226
Books	5,750	5,760	5,775
Microfilm Rolls (Silver)	15,500	16,750	18,090
<u>Refiles:</u>	<u>23,100</u>	<u>24,250</u>	<u>26,675</u>

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		Not Applicable	
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Courthouse Security Fund With comparative actuals and budget

This fund is utilized to account for fees allowed by State law charged for filing certain documents in the County. These fees are restricted to expenditures that provide security of county facilities, primarily in the County Courthouse.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$30,040	\$32,575	\$32,575	\$63,549	95.09%
Revenue:					
Courthouse security fees	125,660	164,587	115,000	160,000	39.13%
Other	2,943	1,387			
Total revenue	<u>128,603</u>	<u>165,974</u>	<u>115,000</u>	<u>160,000</u>	39.13%
Other financing sources:					
Transfers in					
Total revenue and transfers	<u>128,603</u>	<u>165,974</u>	<u>115,000</u>	<u>160,000</u>	39.13%
Expenditures:					
Other financing uses:					
Transfers out	126,068	135,000	135,000	180,000	33.33%
Total expenditures and transfers	<u>126,068</u>	<u>135,000</u>	<u>135,000</u>	<u>180,000</u>	33.33%
Ending fund balance	<u>\$32,575</u>	<u>\$63,549</u>	<u>\$12,575</u>	<u>\$43,549</u>	246.31%

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 for by legislature and adopted by Commissioners Court. These fees are appropriated for the sole purpose of providing adequate security of various criminal justice facilities within the County.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations	\$126,068	\$135,000	\$135,000	\$180,000	33.33%
Capital					
Totals	\$126,068	\$135,000	\$135,000	\$180,000	33.33%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
			Not Applicable

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue County Attorney Commissions Fund With comparative actuals and budget

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 are controlled by the commissioners court.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$27,838	\$20,488	\$20,488	\$83,352	306.83%
Revenue:					
Commissions	18,854	75,782	15,000	40,000	166.67%
Total revenue	18,854	75,782	15,000	40,000	166.67%
Other financing sources:					
Transfers in					
Total revenue and transfers	18,854	75,782	15,000	40,000	166.67%
Expenditures:	26,204	12,918	24,170	100,000	313.74%
Other financing uses:					
Transfers out					
Total expenditures and transfers	26,204	12,918	24,170	100,000	313.74%
Encumbrances			1,379	11,968	
Ending fund balance	\$20,488	\$83,352	\$9,939	\$11,384	14.54%

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 from the settlement of pending litigation, as provided by law by the County Attorney's Department.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations	\$6,576	\$6,718	\$12,830	\$90,000	601.48%
Capital	19,628	6,200	12,719	10,000	-21.38%
Totals	\$26,204	\$12,918	\$25,549	\$100,000	291.40%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
			Not Applicable

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Alternative Dispute Resolution Center With comparative actuals and budget

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.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance					
Revenue:					
Alternative dispute resolution fees	\$103,395	\$102,155	\$128,588	\$130,000	1.10%
Total revenue	<u>103,395</u>	<u>102,155</u>	<u>128,588</u>	<u>130,000</u>	1.10%
Other financing sources:					
Transfers in					
Total revenue and transfers	<u>103,395</u>	<u>102,155</u>	<u>128,588</u>	<u>130,000</u>	1.10%
Expenditures:	<u>103,395</u>	<u>102,155</u>	<u>128,588</u>	<u>130,000</u>	1.10%
Other financing uses:					
Transfers out					
Total expenditures and transfers	<u>\$103,395</u>	<u>\$102,155</u>	<u>\$128,588</u>	<u>\$130,000</u>	1.10%
Ending fund balance					

COUNTY OF EL PASO, TEXAS

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

Department Description and Responsibilities

The El Paso County Dispute Resolution Center was established in May of 1988 when El Paso County entered into an agreement with the Rio Grande Council of Governments to provide referral, consultation and mediation services. The center is supported through a \$10.00 filing fee for each civil case filed in the County or District Court. The Mediation process is accomplished with the use of volunteer mediators. Volunteer mediators receive 40 hours of required training in mediation skills. The voluntary process facilitates an agreement designed by the parties. Funding for the two full-time employees and one part-time employee is provided by the Rio Grande Council of Governments.

Goals and Objectives

- Goals:** To reduce the civil caseload on County and District Courts by offering an alternative method of dispute settlement through mediation.
- Objective 1:** To support and train volunteers for El Paso County Settlement Weeks.
- Objective 2:** To assist in the development of other mediation programs for the school districts and other governmental entities.

Financial Trends

Category					Percentage Change in Budget
	1996 Actual	1997 Actual	1997 Budget	1998 Budget	
Personnel Operations	\$103,395	\$102,155	\$128,588	\$130,000	1.10%
Capital					
Totals	\$103,395	\$102,155	\$128,588	\$130,000	1.10%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
Mediation Cases	942	1,048	1,153
Citizens assisted	1,884	2,096	2,306
Moderated Settlement Cases	260	264	289

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees			
Volunteer mediators			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue District Attorney 10% Drug Forfeiture Fund With comparative actuals and budget

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, up to ten percent is to be deposited into this special account for drug abuse treatment and prevention programs as well as certain law enforcement purposes. The percentage is based on an agreement between the District Attorney and Commissioners Court.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$35,235	\$1,233	\$1,233	\$1,276	3.49%
Revenue:					
State drug forfeiture					
Other	628	43			
Total revenue	628	43			
Other financing sources:					
Transfers in					
Total revenue and transfers	628	43			
Expenditures:					
Other financing uses:					
Transfers out	34,630		1,229	1,270	3.34%
Total expenditures and transfers	34,630		1,229	1,270	3.34%
Ending fund balance	\$1,233	\$1,276	\$4	\$6	50.00%

COUNTY OF EL PASO, TEXAS

Department: District Attorney 10% 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. An amount up to 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

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations	\$34,630		\$1,229	\$1,270	3.34%
Capital					
Totals	<u>\$34,630</u>		<u>\$1,229</u>	<u>\$1,270</u>	3.34%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
			Not Applicable

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Continuing Legal Education Fund With comparative actuals and budget

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

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$4,554	\$9,412	\$9,412	\$35	-99.63%
Revenue:					
Continuing legal education fee	9,100				
Other	381	35			
Total revenue	9,481	35			
Other financing sources:					
Transfers in					
Total revenue and transfers	9,481	35			
Expenditures:	4,623	9,412	9,412		-100.00%
Other financing uses:					
Transfers out					
Total expenditures and transfers	4,623	9,412	9,412		-100.00%
Ending fund balance	\$9,412	\$35		\$35	100.00%

COUNTY OF EL PASO, TEXAS

Department: Continuing Legal Education Fund **Fund No.** 10 **Index No.** 560078

Department Description and Responsibilities

This fund is utilized by the Public Defender's office to coordinate the sponsoring of classes available to attorneys for continuing legal education requirements paid for by the receipt of funds from participants.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations	\$4,623	\$9,412	\$9,412		-100.00%
Capital					
Totals	\$4,623	\$9,412	\$9,412		-100.00%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
			Not Applicable

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue County Law Library With comparative actuals and budget

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.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$206,157	\$192,477	\$192,477	\$129,807	-32.56%
Revenue:					
Law library filing fees	207,449	204,315	200,000	200,000	
Other	24,581	22,774	5,000	8,000	60.00%
Total revenue	<u>232,030</u>	<u>227,089</u>	<u>205,000</u>	<u>208,000</u>	1.46%
Other financing sources:					
Transfers in					
Total revenue and transfers	<u>232,030</u>	<u>227,089</u>	<u>205,000</u>	<u>208,000</u>	1.46%
Expenditures:	<u>245,710</u>	<u>289,758</u>	<u>308,671</u>	<u>278,000</u>	-9.94%
Other financing uses:					
Transfers out					
Total expenditures and transfers	<u>245,710</u>	<u>289,758</u>	<u>308,671</u>	<u>278,000</u>	-9.94%
Residual equity transfer in					
Encumbrances			49,134	28,189	
Ending fund balance	<u>\$192,477</u>	<u>\$129,807</u>	<u>\$39,672</u>	<u>\$31,618</u>	-20.30%

COUNTY OF EL PASO, TEXAS

Department: County Law Library **Fund No.** 10 **Index No.** 570036

Department Description and Responsibilities

The County Law Library serves as the main judicial library for the County. This library is available to all judges, attorney's and the general public. The library maintains a staff of three and also utilizes volunteers. The operations are currently overseen by the 28 member Law Library Board composed of attorneys and judges. The number of board members is determined by the president who is elected yearly.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel	\$90,837	\$87,487	\$98,447	\$100,616	2.20%
Operations	149,146	191,905	243,253	172,384	-29.13%
Capital	5,727	10,366	16,105	5,000	-68.95%
Totals	\$245,710	\$289,758	\$357,805	\$278,000	-22.30%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
			Not Applicable

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees	4	4	3
Part-time employees			
Totals	4	4	3

Authorized Position Detail

Assistant Librarian	1	Library Assistant Director	1
Law Librarian	1		

See Personnel Changes for this department in Appendix A

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue County Attorney Labor Disputes With comparative actuals and budget

This fund is utilized to segregate funds received in settlement of labor law cases on behalf of the county and may be spent only for labor law dispute related activities.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$10,235	\$1,623	\$1,623	\$741	-54.34%
Revenue:					
State agency revenue	132	648			
Other					
Total revenue	132	648			
Other financing sources:					
Transfers in					
Total revenue and transfers	132	648			
Expenditures:					
	8,744	1,530	1,623	741	-54.34%
Other financing uses:					
Transfers out					
Total expenditures and transfers	8,744	1,530	1,623	741	-54.34%
Residual equity transfer in					
Ending fund balance	\$1,623	\$741			

COUNTY OF EL PASO, TEXAS

Department: County Attorney Labor Disputes **Fund No.** 10 **Index No.** 523571

Department Description and Responsibilities

This fund is utilized to segregate funds received in settlement of labor law cases on behalf of the County and may be spent only for labor law dispute related activities.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations	\$8,744	\$1,530	\$1,623	\$741	-54.34%
Capital					
Totals	\$8,744	\$1,530	\$1,623	\$741	-54.34%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
			Not Applicable

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Court Reporter Service Fund With comparative actuals and budget

This fund is utilized to account for court reporter fees which must be deposited into a separate fund to be utilized to defray the cost of providing court reporting services for the County of El Paso.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance	\$9,075	\$9,180	\$9,180	\$2,910	-68.30%
Revenue:					
Court Reporter Fees	128,029	120,714	121,000	120,000	-0.83%
Total revenue	128,029	120,714	121,000	120,000	-0.83%
Other financing sources:					
Transfers in					
Total revenue and transfers	128,029	120,714	121,000	120,000	-0.83%
Expenditures:					
Other financing uses:					
Transfers out	127,924		130,000	120,000	-7.69%
Total expenditures and transfers	127,924	126,984	130,000	120,000	-7.69%
Residual equity transfer in					
Ending fund balance	\$9,180	\$2,910	\$180	\$2,910	1516.67%

COUNTY OF EL PASO, TEXAS

Department: Court Reporter Service Fund Fund No. 10 Index No. 523514

Department Description and Responsibilities

This fund is utilized to account for court reporter fees which must be deposited into a separate fund to be utilized to defray the cost of providing court reporting services for the County of El Paso.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$127,924	\$126,984	\$130,000	\$120,000	-7.69%
Capital					
Totals	\$127,924	\$126,984	\$130,000	\$120,000	-7.69%

Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
			Not Applicable

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Ascarate Park Improvements With comparative actuals and budget

This fund was established to account for fees received for the use of County park land on which to place a cellular phone tower. The expenditure of the fund is intended solely for the improvement of Ascarate Park and its facilities.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance				\$6,000	100.00%
Revenue:					
Other		\$6,000	\$9,000	\$9,000	
Total revenue		6,000	9,000	9,000	
Other financing sources:					
Transfers in					
Total revenue and transfers		6,000	9,000	9,000	
Expenditures:					
			9,000	14,250	58.33%
Other financing uses:					
Transfers out					
Total expenditures and transfers			\$9,000	14,250	58.33%
Residual equity transfer in					
Ending fund balance		\$6,000		\$750	100.00%

COUNTY OF EL PASO, TEXAS

Department: Ascarate Park
Improvements

Fund No. 10

Index No. 570325

Department Description and Responsibilities

This department was established by Commissioner's Court during the fiscal year 1997 budget hearings. This department is funded by rental fees charged by Ascarate Park for the location of a cellular phone tower on the Park premises. The proceeds will be used to make improvements to Ascarate Park.

Goals and Objectives

Goals: To make improvements to Ascarate Park through the upgrading of facilities to be used by the citizens of El Paso County.

Objective 1: Identify those areas of the park which are most in need of upgrade or repair and make the needed changes.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations			\$9,000	\$14,250	58.33%
Capital					
Totals			\$9,000	\$14,250	58.33%

Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
			Not Applicable

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Fabens Airport Fund With comparative actuals and budget

This fund is used to account for the operational costs related to the Fabens Airport. The expenditures from this fund consists of utility costs associated with the runway lights.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance				\$93,663	100.00%
Revenue:					
Other		\$4,442	\$100	5,100	5000.00%
Total revenue		4,442	100	5,100	5000.00%
Other financing sources:					
Transfers in		91,000	91,000		-100.00%
Total revenue and transfers		95,442	91,100	5,100	-94.40%
Expenditures:		1,779	91,100	5,100	-94.40%
Other financing uses:					
Transfers out					
Total expenditures and transfers		1,779	91,100	5,100	-94.40%
Residual equity transfer in				86,000	
Ending fund balance		\$93,663		\$179,663	100.00%

COUNTY OF EL PASO, TEXAS

Department: Fabens Airport

Fund No. 10

Index No.

581025

Department Description and Responsibilities

The County owns and subcontracts the operation of a County public airport. The area of the Fabens Airport covers 270 acres. This budget consists of the operational costs to operate runway lights.

Goals and Objectives

Goal: To provide public access to the County Airport and continue providing support to the agricultural community in the immediate area by maintaining this facility to accommodate aviation needs.

Objective 1: To work closely with the Texas Department of Transportation in order to implement an Aviation Capital Improvement Program.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations		1,779	\$91,100	\$5,100	-94.40%
Capital					
Totals		\$1,779	\$91,100	\$5,100	-94.40%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
			Not Applicable

Staffing Trends

<u>Authorized Positions</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees		Not Applicable	
Part-time employees		Not Applicable	
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Special Revenue Sheriff's Lease Fund With comparative actuals and budget

This fund is utilized to account for receipt of funds from the Commission of Law Enforcement Standards and Education. It is also used to account for the disbursement of funds for training and education expenditures.

	Actual Sources and Uses		Operating Budgets		Change in Budget
	FY 96	FY 97	FY 97	FY 98	
Beginning balance		\$10,782	\$10,782	\$50,979	100.00%
Revenue:					
State agency revenues	\$10,656	48,234			
Other	126	1,141			
Total revenue	10,782	49,375			
Other financing sources:					
Transfers in					
Total revenue and transfers	10,782	49,375			
Expenditures:		9,178	\$10,747	\$48,618	352.39%
Other financing uses:					
Transfers out					
Total expenditures and transfers		9,178	10,747	48,618	352.39%
Residual equity transfer in					
Ending fund balance	\$10,782	\$50,979	\$35	\$2,361	6645.71%

COUNTY OF EL PASO, TEXAS

Department: Sheriff's Lease Fund **Fund No.** 10 **Index No.** 560086

Department Description and Responsibilities

This department was established in accordance with provisions provided by the Commission on Law Enforcement Officers Standards and Education. The expenditures in this department are restricted to be used for the Sheriff's department employee training.

Goals and Objectives

Goals: To enhance the training and law enforcement knowledge of the Sheriff's department employees.

Objective 1: To provide additional funding for training of the Sheriff's department employees.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations		\$9,178	\$10,747	\$48,618	352.39%
Capital					
Totals		\$9,178	\$10,747	\$48,618	352.39%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Projected</u>
			Not Applicable

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1995</u>	<u>1996</u>	<u>1997</u>
Full-time employees			Not Applicable
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable





DEBT SERVICE FUNDS

County of El Paso, Texas

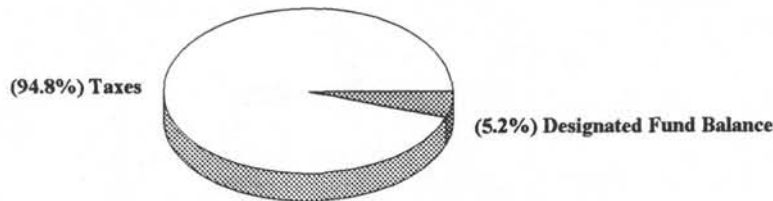
Fiscal Year 1998 Operating Budget Summary - Debt Service Fund With comparative actuals and budget

Debt Service funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest. Following this page are graphs of the 1998 budget.

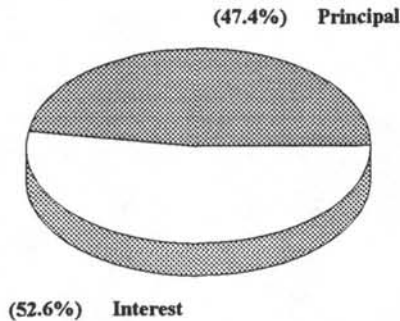
	Actual Sources and Uses		Changes		Operating Budgets		Changes	
	FY 96	FY 97	Amounts	Percentages	FY 97	FY 98	Amounts	Percentages
Revenues (Sources):								
Taxes	\$12,998,234	\$13,229,100	\$230,866	1.78%	\$13,229,100	\$13,459,665	\$230,565	1.74%
Interest	177,182	166,321	(10,861)	-6.13%				
Other Financing Sources	811,534	283,893	(527,641)	-65.02%				
Total Revenues and Other Financing Sources	13,986,950	13,679,314	(307,636)	-2.20%	13,229,100	13,459,665	230,565	1.74%
Residual Equity Transfers-In	11,157		(11,157)					
Beginning Fund Balances	844,447	1,093,785	249,338	29.53%	1,093,785	1,132,287	38,502	3.52%
Total Available Resources	\$14,842,554	\$14,773,099	(\$69,455)	-0.47%	\$14,322,885	\$14,591,952	\$269,067	1.88%
Expenditures (Uses):								
Principal	\$5,927,671	\$6,383,073	\$455,402	7.68%	\$6,383,074	\$6,723,902	\$340,828	5.34%
Interest	7,809,941	7,257,739	(552,202)	-7.07%	7,257,740	7,476,140	218,400	3.01%
Other Debt Related Costs								
Other Financing Uses								
Total Expenditures and Other Financing Uses	13,737,612	13,640,812	(96,800)	-0.70%	13,640,814	14,200,042	559,228	4.10%
Residual Equity Transfers-Out	11,157		(11,157)					
Ending Fund Balances	1,093,785	1,132,287	38,502	3.52%	682,071	391,910	(290,161)	-42.54%
Total Expenditures, Appropriations and Fund Balances	\$14,842,554	\$14,773,099	(\$69,455)	-0.47%	\$14,322,885	\$14,591,952	\$269,067	1.88%

The fund balance of debt service is budgeted, if any, each year for the payment of principal and interest of the ensuing fiscal year. Normally, the County's budgeted estimated ad valorem property tax revenues, less any known fund balance amounts at the time of calculating the tax rate are used to cover future planned payments. Normally the debt service fund balance should be close to or equal to zero. The County budgets debt payments on a year-to-year basis depending on debt repayments schedules in force for each fiscal year.

Fiscal Year 1998 Budget Revenues (Sources) - Debt Service Fund



Appropriations (Uses) - Debt Service Fund



COUNTY OF EL PASO, TEXAS

Department: Debt Service **Fund No.** 50 **Index No.** Various

Department Description and Responsibilities

The Debt Service Fund is used for payment of principal and interest on General Obligation Bonds, Certificate of Obligation Bonds, and other County bonded indebtedness.

Financial Trends

Category	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$13,748,612	\$13,640,812	\$13,640,814	\$14,200,042	4.10%
Capital					
Totals	\$13,748,612	\$13,640,812	\$13,640,814	\$14,200,042	4.10%

Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
Bonds Issued		1	2

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees		Not Applicable	
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable

County of El Paso, Texas
Schedule of Outstanding Bonded Indebtedness
As of October 1, 1997

Limited Tax Bonds

General Obligation Bonds:		
General Obligation Refunding Series 1985	\$1,682,625	
General Obligation Series 1988	3,215,000	
General Obligation Refunding Series 1992	2,755,000	
General Obligation Refunding Series 1992B	27,925,000	
General Obligation Series 1993A	30,675,000	
General Obligation Refunding Series 1993B	13,315,000	
General Obligation Refunding Series 1993C	5,060,000	
	<u>84,627,625</u>	
Certificates of Obligation:		
Certificate of Obligation Series 1990	1,750,000	
Certificate of Obligation Series 1992A	4,365,000	
Certificate of Obligation Series 1993	2,215,000	
Certificate of Obligation Series 1994A	5,305,000	
Certificate of Obligation Series 1997	8,750,000	
	<u>22,385,000</u>	
Total Limited Tax Bonds		\$107,012,625

Limited Tax Maintenance Bonds

Public Property Finance Contractual Obligations:		
P.P.F. Contractual Obligation 1990A	1,650,000	
Total Limited Tax Maintenance Bonds		<u>1,650,000</u>
Total Limited Tax and Limited Tax Maintenance Bonds		<u><u>\$108,662,625</u></u>

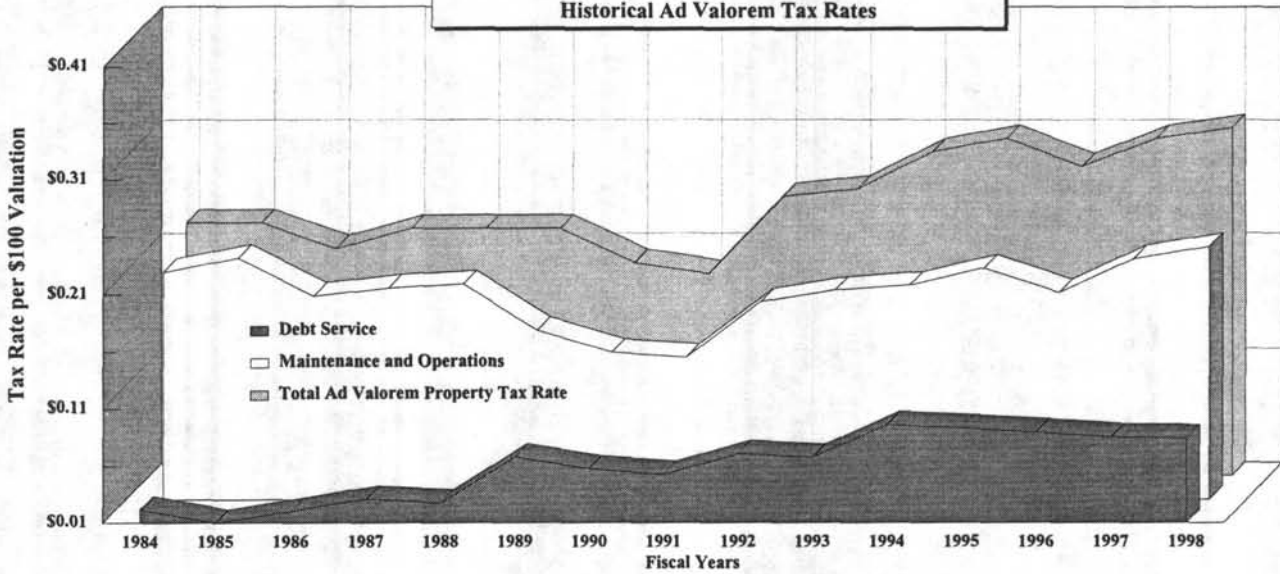
During fiscal year 1997 the County made payments of \$6,383,073 on principal and \$7,257,739 for interest totalling \$13,640,812 on existing debt. One new issue was made during fiscal year 1997. This issue was for \$8,750,000 proceeds of which are to be used for an additional pod on the Jail Annex, Parks Improvements and a new Juvenile Administration Building. At September 30, 1997 the County had \$108,662,625 in principal outstanding on debt issues as shown above.

As of September 30, 1997 the County had net bonded debt amounting to \$107,530,338, an assessed value ratio of 0.67% and a debt per capita ratio of \$157.67. Under current State statute, the County general bond obligation issuances are subject to a limitation of five percent of the total assessed value of real and personal property. As of September 30, 1997, the County's net general obligation bonded debt of \$107,530,338 was well below the legal limit of \$801,392,045.

With regards to the County's bond ratings, Moody's Investors Service has upgraded the County to a rating of A1. Ratings may be changed, suspended or withdrawn as a result of changes in, or unavailability of information. The County's latest rating from the Standards and Poor's Corporation is AA-. The Standard and Poor's Corporation defines AA as a very strong capacity to pay interest and repay principal and differs from the highest rated issues only in a small degree. Ratings from AA to CCC may be modified by the addition of a plus or minus to show relative standing within the major rating categories.

County of El Paso, Texas

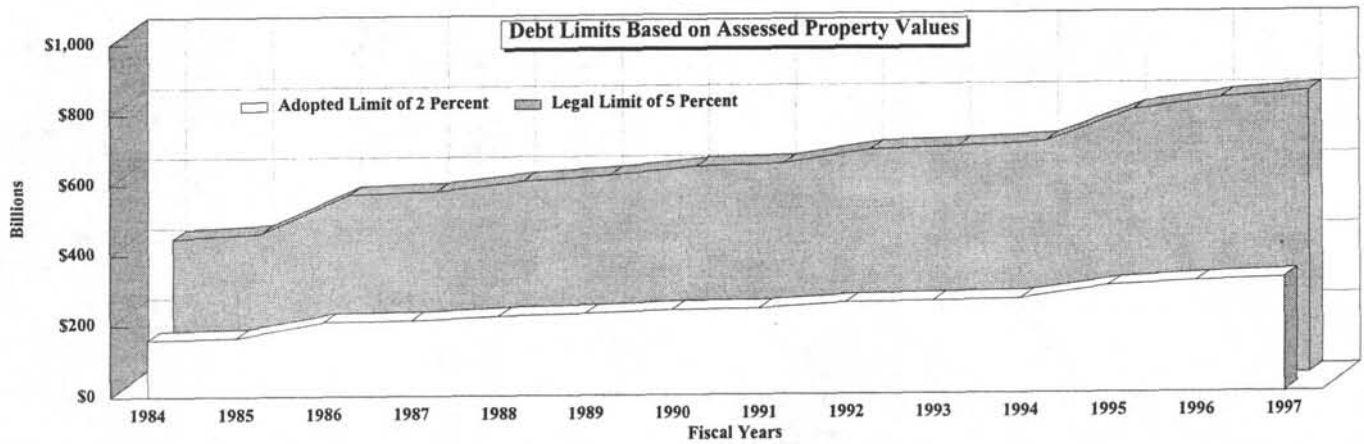
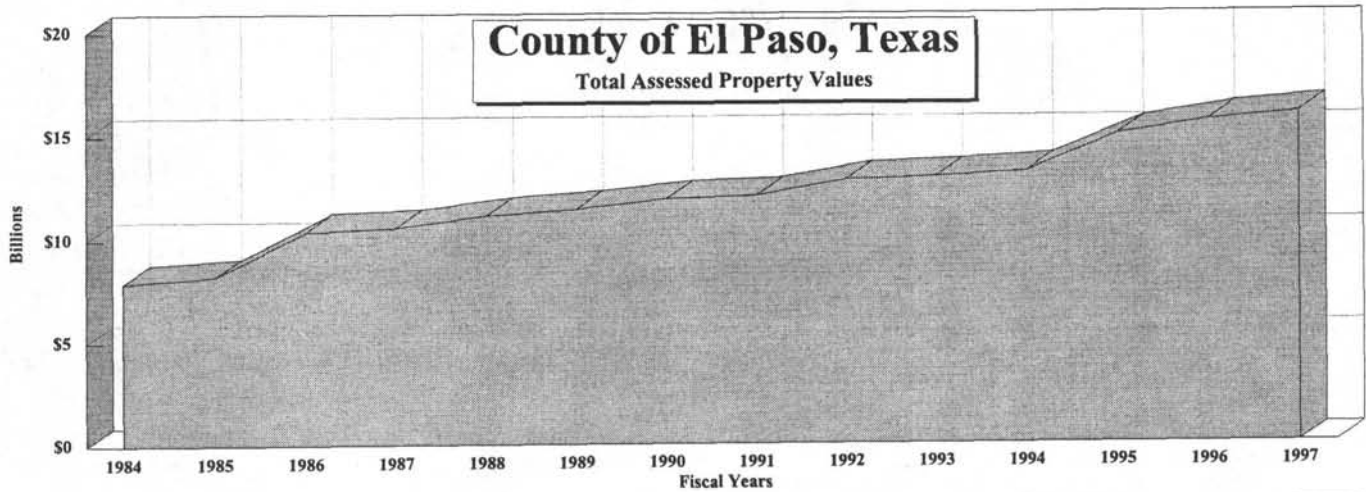
Historical Ad Valorem Tax Rates



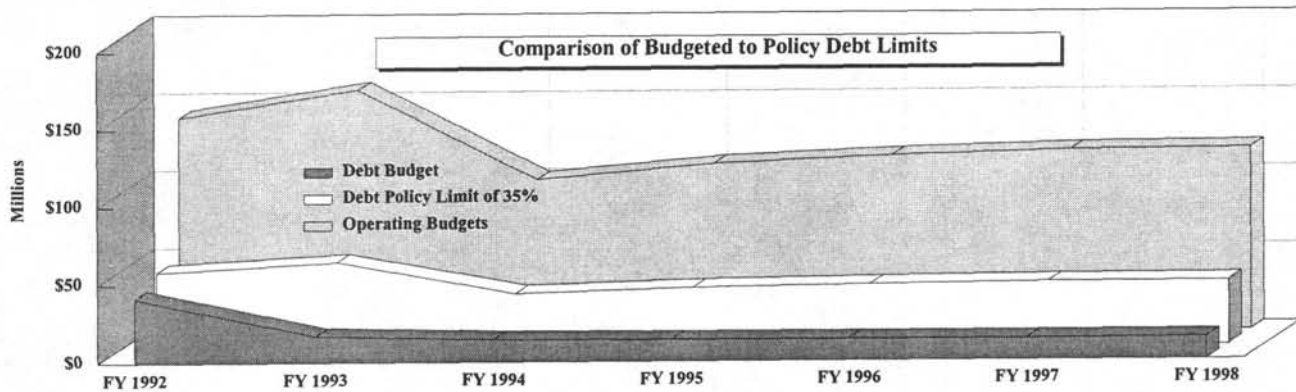
Schedule of Total Assessed Property Values and Property Tax Rates

(Amounts expressed in thousands)

Fiscal Year	Total Assessed Property Values	Tax Rates per \$100/Valuation			Debt Limits Based on Net Property Values	
		Maintenance and Operation	Debt Service	Total Rate	Legal 5%	Adopted 2%
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	13,183,848	0.197275	0.096021	0.293296	659,192	263,677
1995	14,939,562	0.212150	0.093250	0.305400	746,978	298,791
1996	15,611,797	0.190764	0.089582	0.280346	780,590	312,236
1997	15,948,016	0.220215	0.085185	0.305400	797,401	318,960
1998	Not Available	0.230603	0.084397	0.315000		

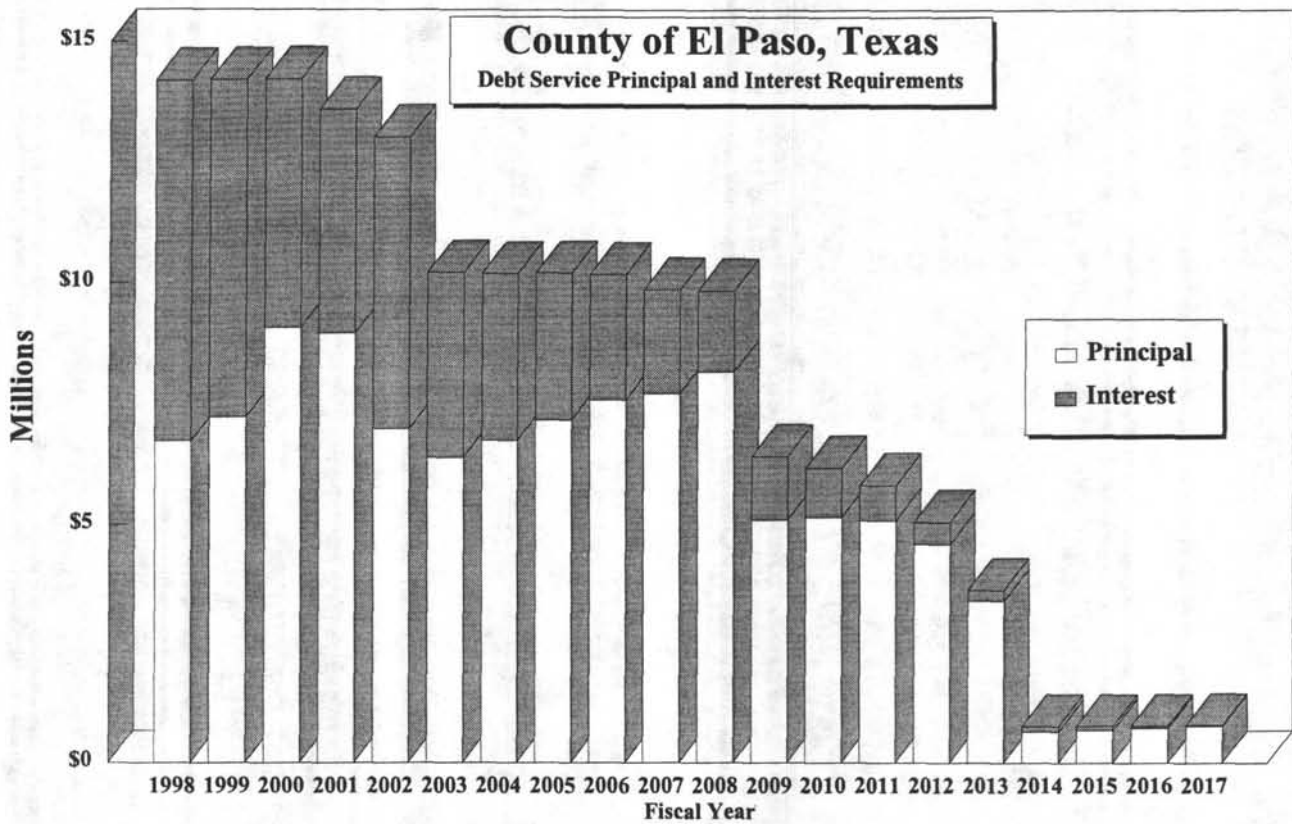


The County's total debt may not exceed 5 percent of its net assessed property values.



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 1992	FY 1993	FY 1994	FY 1995	FY 1996	FY 1997	FY 1998
Operating Budgets	\$139,222	\$156,897	\$98,468	\$108,330	\$112,991	\$116,085	\$116,874
Debt Policy Limit of 35% of the Budget	48,728	54,914	34,464	37,916	39,547	40,630	40,906
Debt Service Budgeted	41,269	16,837	14,349	13,759	13,738	13,738	14,200
Debt Service as a Percentage of the Budget	29.64%	10.73%	14.57%	12.70%	12.16%	11.83%	12.15%



Debt Service Principal and Interest Requirements
For Fiscal Years 1998 - 2017

Fiscal Year	Principal	Interest	Total
1998	\$6,723,901	\$7,476,140	\$14,200,041
1999	7,215,440	7,000,798	14,216,238
2000	9,065,000	5,164,409	14,229,409
2001	8,950,000	4,657,993	13,607,993
2002	6,973,284	6,056,398	13,029,682
2003	6,370,000	3,846,737	10,216,737
2004	6,725,000	3,463,724	10,188,724
2005	7,150,000	3,052,066	10,202,066
2006	7,555,000	2,614,198	10,169,198
2007	7,690,000	2,162,373	9,852,373
2008	8,135,000	1,692,882	9,827,882
2009	5,085,000	1,305,883	6,390,883
2010	5,140,000	1,015,527	6,155,527
2011	5,070,000	727,223	5,797,223
2012	4,585,000	454,169	5,039,169
2013	3,400,000	229,126	3,629,126
2014	650,000	118,988	768,988
2015	685,000	87,281	772,281
2016	725,000	53,794	778,794
2017	770,000	18,288	788,288
	\$108,662,625	\$51,197,997	\$159,860,622

County of El Paso, Texas
Description of Indebtedness
October 1, 1997

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 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 1990A

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

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.

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.

County of El Paso, Texas
Description of Indebtedness
October 1, 1997

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, 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 and 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.

Certificates of Obligation, Series 1993

This fund is used for the payment of principal and interest on bonds issued to pay contractual obligations incurred for the purchase of equipment for various county departments and for improvements to certain county owned land.

General Obligation Refunding Bonds, Series 1993C

This fund is used for the payment of principal and interest on bonds issued to advance refund portions of the General Obligation Bonds, Series 1986-A and Certificates of Obligation, Series 1990.

Certificates of Obligation, Series 1994A

This fund is used for the payment of principal and interest on bonds issued to pay contractual obligations incurred for the construction of public works, the purchase of materials, supplies, equipment, machinery, buildings, land, rights of way for authorized needs and purposes, constructing, renovating and improving county owned buildings.

County of El Paso, Texas
Description of Indebtedness
October 1, 1997

Certificate of Obligation, Series 1997

This fund is used for the payment of principal and interest on bonds issued to pay contractual obligations incurred for the construction and equipping of the addition to the County's Jail Annex, juvenile administration building, public works, an automatic sprinkler system for Ascarate Park, improvements to the County's parks and the purchase of materials, supplies, equipment and machinery relating to the park system.





CAPITAL PROJECTS FUNDS

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Capital Projects Funds With comparative actuals and budget

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).

	Actual Sources and Uses		Changes		Operating Budgets		Changes	
	FY 96	FY 97	Amounts	Percentages	FY 97	FY 98	Amounts	Percentages
Revenues (Sources):								
Interest	\$1,928,404	\$1,095,610	(\$832,794)	-43.19%	\$479,540	\$562,706	\$83,166	17.34%
Intergovernmental		\$2,500,000	2,500,000	100.00%	\$3,600,000		(3,600,000)	-100.00%
Other Financing Sources	425,000	8,750,000	8,325,000	1958.82%	\$8,750,000		(8,750,000)	-100.00%
Total Revenues and Other Financing Sources	<u>2,353,404</u>	<u>12,345,610</u>	<u>9,992,206</u>	<u>424.59%</u>	<u>12,829,540</u>	<u>562,706</u>	<u>(12,266,834)</u>	<u>-95.61%</u>
Residual Equity Transfers-In	134,945		(134,945)	-100.00%				
Beginning Fund Balances	37,638,324	33,543,315	(4,095,009)	-10.88%	33,543,315	12,964,619	(20,578,696)	-61.35%
Total Available Resources	<u>\$40,126,673</u>	<u>\$45,888,925</u>	<u>\$5,762,252</u>	<u>14.36%</u>	<u>\$46,372,855</u>	<u>\$13,527,325</u>	<u>(\$32,845,530)</u>	<u>-70.83%</u>
Expenditures (Uses):								
Capital Outlays	\$6,448,413	\$32,924,306	\$26,475,893	410.58%	\$48,746,038	\$562,706	(\$48,183,332)	-98.85%
Total Expenditures and Other Financing Uses	<u>6,448,413</u>	<u>32,924,306</u>	<u>26,475,893</u>	<u>410.58%</u>	<u>48,746,038</u>	<u>562,706</u>	<u>(48,183,332)</u>	<u>-98.85%</u>
Residual Equity Transfers-Out	134,945		(134,945)	-100.00%				
Encumbrances						4,776,394	4,776,394	
Ending Fund Balances	33,543,315	12,964,619	(20,578,696)	-61.35%	(2,373,183)	8,188,225	10,561,408	-445.03%
Total Expenditures, Appropriations and Fund Balances	<u>\$40,126,673</u>	<u>\$45,888,925</u>	<u>\$5,762,252</u>	<u>14.36%</u>	<u>\$46,372,855</u>	<u>\$13,527,325</u>	<u>(\$32,845,530)</u>	<u>-70.83%</u>

Due to the nature of the Capital Project Fund, fund balance relates to the unspent funds of the various capital projects in progress which carry forward until completion. Residual fund balances, if any, representing bond proceeds are transferred to the respective debt service fund for repayment of debt. As can be seen above, the Capital Project Fund has maintained a high fund balance and expenditures increased in fiscal year 1997, due to the Jail Annex which neared completion.

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	1996 Actual	1997 Actual	1997 Budget	1998 Budget	Percentage Change in Budget
Personnel					
Operations	\$134,945	\$55,053	\$75,000		-100.0%
Capital	6,448,413	32,869,253	48,671,036	\$562,706	-98.84%
Totals	\$6,583,358	\$32,924,306	\$48,746,036	\$562,706	-98.85%

Work Program Trends

Department Activity	1996 Actual	1997 Actual	1998 Projected
			Not Applicable

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees			Not Applicable
Part-time employees			
Totals			

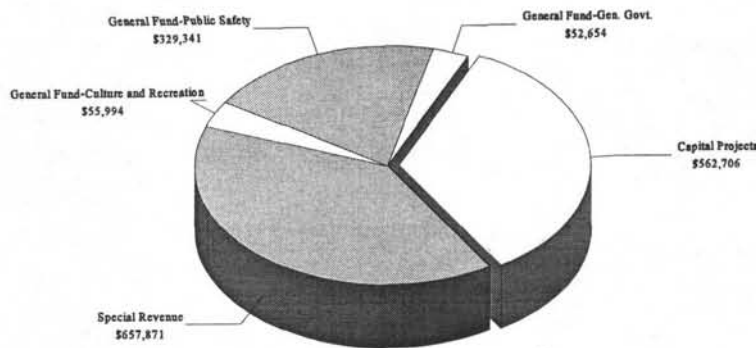
Authorized Position Detail

Not Applicable

Capital Project Planning

The County of El Paso adopted its fiscal year 1997-98 operating budget which included only minimal capital outlay appropriations at the departmental level. Four fiscal years prior, the Commissioners Court issued Certificates of Obligation in the amount of \$3,210,000 for capital equipment and improvements for various county departments and projects to be repaid from ad valorem property taxes.

1998 Capital Budgeting(Excluding Carryover)



In past years, all departmental capital outlay requests were budgeted and paid for with cash appropriations in each respective departmental budget. The County continues to work on establishing a capital improvement plan which will be maintained on a yearly basis enabling the County to more adequately maintain its major equipment and vehicle fleet. Currently, capital projects are budgeted on a project basis in the year of funding or when bond proceeds are received. On October 1, 1997 approximately \$4,776,394 of appropriations carried forward with

regards to capital projects in progress. Of the County's total fiscal year 1998 budget, \$1,724,666 represented new capital project budgets by the County as reflected in the above pie chart. Capital expenditures projected for fiscal year 1997-98 are categorized as shown below by fund, function and department including carryover capital project appropriations.

<u>Fund</u>	<u>Department</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	<u>General Government</u>		
	County Auditor and Treasury	\$7,000	Equipment
	Purchasing	18,000	Equipment
	Consolidated Data Processing	27,654	Computer Equipment
	<u>Administration of Justice</u>		
	Council of Judges Administration	\$50,000	Various Court Equipment
	Justice of the Peace No. 6	2,000	Equipment
	County Attorney Bond Forfeitures	4,100	Equipment
	County Attorney(RETGH Legal)	10,000	Computer Equipment
	<u>Public Safety</u>		
	Community Supervision and Corrections	\$4,155	Computer Equipment
	Juvenile Probation	175,186	Computer Equipment
	County Sheriff-Law Enforcement	150,000	Vehicles

<u>Fund</u>	<u>Department</u>	<u>Amount</u>	<u>Purpose</u>
	<u>Culture and Recreation</u>		
	Ascarate Regional County Park	\$46,094	Vehicles and Equipment
	Rural Parks	<u>9,900</u>	Lawn Equipment
	Sub-Total General Fund	<u>\$504,089</u>	
	Carryover capital outlay appropriations:		
	Capital Improvements		
	Tax Office Renovations	<u>\$100,000</u>	Office Expansion
	Total General Fund	<u>\$604,089</u>	
Special Revenue	<u>General Government</u>		
	County Attorney Commissions	\$10,000	Equipment
	<u>Culture and Recreation</u>		
	Commissary Inmate Profit	\$80,000	Equipment
	County Law Library	5,000	Equipment
	Coliseum Tourist Promotion	41,956	Equipment
	<u>Resource Development</u>		
	County Clerk Records Management and Preservation	\$25,915	Equipment
	Records Management and Preservation	95,000	Equipment
	Roads and Bridges	<u>400,000</u>	Heavy Equipment
	Total Special Revenue	<u>\$657,871</u>	
Capital Projects	New appropriations-Jail Improvements	\$14,000	Misc. Jail Improvements
	New appropriations-Capital Outlays	27,706	Supplemental Funding
	New appropriations-Eastlake and Old Hueco Tanks	22,000	Supplemental Funding
	New appropriations-Lanmark Building	10,000	Supplemental Funding
	New appropriations-County Courthouse 1995	50,000	Supplemental Funding
	New appropriations-Road and Bridge Warehouse	9,000	Supplemental Funding
	New appropriations-Jail Annex	<u>430,000</u>	Supplemental Funding
	Total Budgeted Capital Projects	<u>\$562,706</u>	
	Carryover appropriation projects:		
	Courthouse Furnishings	\$1,764	Miscellaneous Furnishings
	Jail Improvements	10,645	Meeting jail standards on existing jail
	Jail Annex	508,209	New jail detention facility in East El Paso
	Jail Annex-New Module	4,073,335	New pod for jail facility in East El Paso
	Capital Outlays	29,414	Renovation of 11th floor of County Courthouse for new courts
	Courthouse 95	118,737	Renovation of Landmark Building
	Landmark Building	12,320	Renovation of Multi-purpose warehouse
	Road and Bridge Central Warehouse	<u>21,970</u>	
	Total Carryover appropriations	<u>\$4,776,394</u>	
	Total County Capital Expenditures Budgeted	<u>\$6,601,060</u>	

Impact of Capital Projects on the Operating Budget

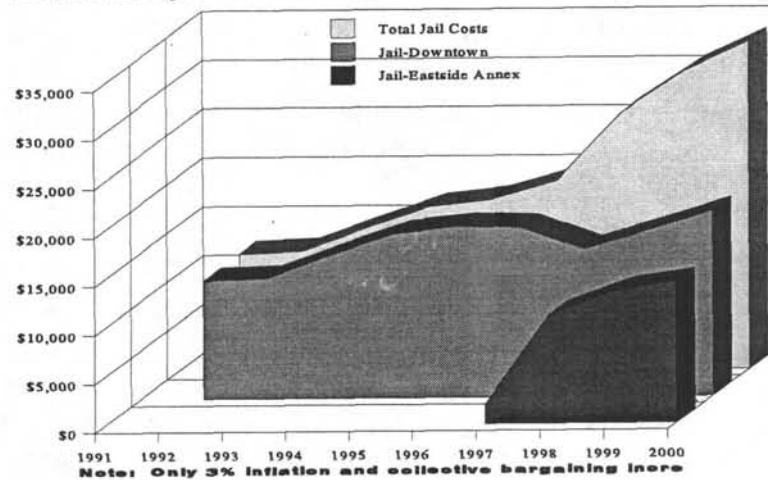
- Jail Improvements:** This project relates to improvements to the existing County Sheriff's Detention Facility located downtown to bring the facility into compliance with jail standards of the State of Texas, approximating \$3,384,879. Some of the major deficiencies included backup power sources and adequate emergency air ventilation on each floor of the eleven story facility with a housing capacity of 1,024 inmates. Currently, renovations are complete and the Sheriff is assessing further additional improvements.

Cost to Date: \$3,155,006
 Fund: General Fund
 Operating Budget Impact:
 Personnel: None
 Operating: None
 Capital: None
 Department: County Sheriff

- Jail Annex:**

This facility was approved by the voters of El Paso County on November 3, 1992 for the construction of a new County Sheriff's Detention Facility on the east side of town for an estimated \$35,000,000.

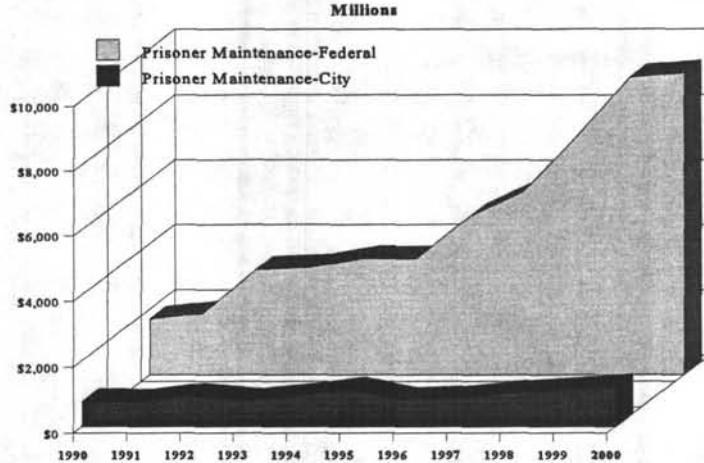
Actual/Projected Trend of Costs of Jail Operation



This facility, referred to as the Leo Samaniego Law Enforcement Complex, is projected to house a capacity of approximately 864 inmates to alleviate overcrowding conditions being experienced for the past few years at the downtown detention facility. Currently, the downtown jail has from time to time exceeded the originally intended capacity of the facility by approximately 300 inmates. Construction on this jail annex started in fiscal year 1996 and is almost completed. Early on, the project experienced difficulties getting off to a start due to differences regarding location of the jail site, jail design, jail consultants, and the development of a county wage scale for construction projects. After completion, The financial impact of this project on the County's budget will be materially significant, approximating between twelve to sixteen million dollars annually

based on current budgeted costs of the existing downtown detention facility. The fiscal year 1998 budget includes \$11,102,931 representing funding of the new Jail Annex. The graphic depiction to the right reflects projected revenues based on capacity and current agency utilization. When the taxpayers of El Paso County approved the new jail annex project, the issue of staffing and operations was not an issue and was not discussed. Pressure mounted from the press, the public and

Trend of County Jail Inmate Revenues



the Texas Commission on Jail Standards. State officials put pressure on the County of El Paso to be in compliance with the State's jail standards. Since the original approval of this project, the County experienced seemingly endless delays which were translated basically as noncompliance by the County. The substantial portion of the operational costs will be passed on to the taxpayers of El Paso County and the County will be able to partially fund operations from board billings to other agencies utilizing the new facility. One factor to consider is that even though the new jail annex will provide approximately 864 new beds, the County Sheriff will have to immediately transfer his overflow of approximately 300 inmates to the new facility just to comply with State jail standards. Therefore, the County of El Paso will in effect increase its jail inmate capacity by only 564 beds and that will be the possible basis for additional new revenue to the County assuming this overcrowding situation is on average 300 inmates. The County has made a very serious assessment of what alternatives are available in order to fund the operations of this facility in the most efficient and cost effective way possible with the least burden on the taxpayers of the County. In the event that the County does not find significant alternative revenue sources, it may be faced with the alternative of proposing a tax increase. The taxpayers of El Paso should be informed that the full financial impact will soon be upon the County of El Paso as the construction of the new jail annex module will also be completed within the 1998 fiscal year as discussed on the next page.

Cost to Date:	\$40,788,325
Fund:	General Fund
Operating Budget Impact:	
Personnel:	\$9,000,000 - \$13,000,000
Operating:	\$3,000,000
Capital:	None
Department:	County Sheriff

3. **Jail Annex Module:** This relates to capital expenditures for the addition of a new module on the the new jail annex. The decision was made to issue additional debt to construct an additional pod onto the new jail. Projections indicated that these additional 576 beds will be needed in the near future and the current costs to upgrade this facility made this a prudent decision. Bond proceeds in the amount of \$5,670,000 along with \$3,600,000 from the United States Marshal service will be used to construct this facility.

Cost to Date: \$1,547,340
Fund: Capital Projects Fund
Operating Budget Impact:
 Personnel: \$1,500,000 - \$3,000,000
 Operating: \$1,000,000 - \$2,000,000
 Capital: None
Department: County Sheriff

4. **Capital Outlays:** This relates to a variety of capital expenditures for various departments and projects of the County such as computer software, office machines, other equipment and vehicle funding by contractual obligations in fiscal year 1994 rather than within each departmental budget approximating \$3,250,000.

Cost to Date: \$3,116,591
Fund: Capital Projects Fund
Operating Budget Impact:
 Personnel: None
 Operating: None
 Capital: None
Department: Various

5. **County Courthouse 95:** This relates to renovations to the existing county courthouse for an estimated \$3,000,000. When the existing courthouse was constructed, the 5th, 7th and 11th floors were left unfinished for future expansion. This particular bond issue will cover renovations on the 11th floor of the courthouse to house courts that were approved by the State legislature. Additionally, some of these funds were utilized to make an elevator addition and open the 5th and 7th floors to provide elevator access.

Cost to Date: \$2,786,276
Fund: Capital Projects Fund
Operating Budget Impact:
 Personnel: \$492,910
 Operating: \$29,307
Department: 383rd and 384th District Courts, and
Criminal Law Magistrate

6. **Eastlake and Old Hueco Tanks Roads:** This project relates to development and paving of new roads within the County for an estimated \$600,000. Upon completion, these new roads would be the County's responsibility for road maintenance.

Cost to Date: \$None
Fund: Capital Projects Fund
Operating Budget Impact:
 Personnel: None
 Operating: None
 Capital: None
Department: Roads and Bridges

7. **Landmark Building:** This project involves the purchase of a six story building spanning approximately 260,000 square feet, spanning one complete city block. This building was purchased with the intent of being renovated for an approximate cost of \$1,000,000. It is anticipated that this building will be utilized to house many County departments and other agencies are expected to lease space from the county.

Cost to Date: \$777,811
Fund: Capital Projects Fund
Operating Budget Impact:
 Personnel: None
 Operating: 80,050
 Capital: None
Department: Facilities Management

8. **Road and Bridge Central Warehouse:** This relates to a variety of capital expenditures for various departments and projects such as purchase and renovation of a warehouse approximating \$1,000,000 and renovations of a nutrition center and the Fabens library for approximately \$200,000 and \$75,000 respectively, not including earned interest in the amount of \$34,526.

Cost to Date: \$1,290,784
Fund: Capital Projects Fund
Operating Budget Impact:
 Personnel: None
 Operating: None
 Capital: None
Department: Various

9. **Ascarate Sprinkler System:** This relates to capital expenditures for the addition of a new sprinkler system at the Ascarate Golf Course located inside Ascarate Regional Park. This sprinkler system is proposed to better develop the golf course greens and fairways thereby enhancing the quality of the Course. Bond proceeds in the amount of \$500,000 will be used to construct this system.

Cost to Date:	\$3,146
Fund:	Capital Projects Fund
Operating Budget Impact:	
Personnel:	None
Operating:	None
Capital:	None
Department:	Ascarate Golf Course

10. **Park Improvements:** This relates to capital expenditures for improvements at various county parks. These improvements will include structural improvements and equipment. Bond proceeds in the amount of \$430,000 will be used to make these improvements.

Cost to Date:	\$2,706
Fund:	Capital Projects Fund
Operating Budget Impact:	
Personnel:	None
Operating:	None
Capital:	None
Department:	Various

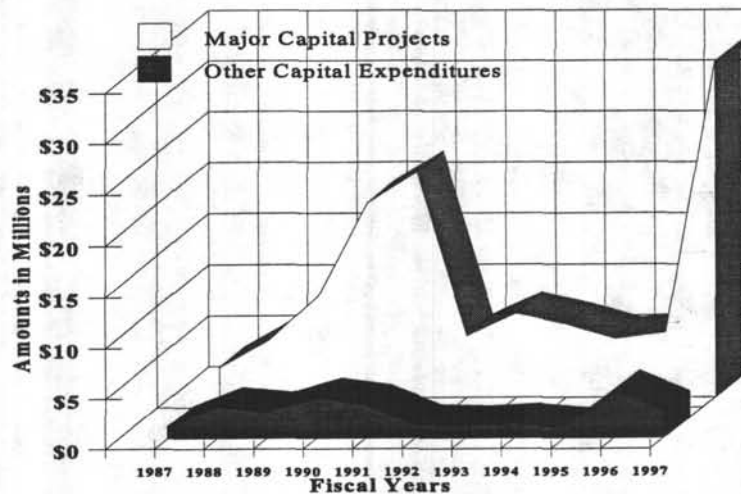
11. **Juvenile Administration Building:** This relates to capital expenditures for the addition of a new Juvenile Administration Building to be located beside the current Juvenile Detention Facility. This Building will provide much needed and mandated administrative office space for the Juvenile Probation Officers and support staff. Bond proceeds in the amount of \$2,150,000 will be used to construct this Building.

Cost to Date:	\$13,528
Fund:	Capital Projects Fund
Operating Budget Impact:	
Personnel:	\$1,000,000 - \$1,500,000
Operating:	400,000-800,000
Capital:	None
Department:	Juvenile Probation

Over the past several years the County has issued bonds to meet its major capital outlay needs and has not initiated any extensive capital planning initiatives other than that of fiscal year 1994 mentioned previously. Capital expenditures at the departmental level within the County are funded on an as need basis from year to year as determined by the commissioners court. As the graph on the next page shows, the County's capital projects mainly relate to major capital expenditures and departmental or other expenditures stagger erratically on their own path rather than based on a planned future level of spending. The commissioners court needs to seriously address future capital needs in an orderly and systematic fashion in order to prevent its equipment and vehicles from all becoming obsolete and outdated all at once. A plan should project needs over a number of years and continually be updated in order to maintain public service at acceptable levels and to best utilize taxpayer dollars over the capital plan rather than

funding on a crisis management basis where capital needs are budgeted when emergency needs arise. The main peak reflected for major capital projects relates to the phases of expenditures for major projects in progress such as the Capital Outlays-departmental projects, County Courthouse, Jail Annex, Jail Improvements, Road and Bridge Warehouse and other capital project expenditures during

County Capital Expenditures For the Last Ten Fiscal Years



construction periods. As those projects were being completed, the graph above shows that the County continued to focus on remaining project completion such as modifications of the existing County Sheriff's Detention Facility for compliance with the Texas Jail Standards Commission, finalizing of the Jail Annex project, capital outlays for major software projects and the County Courthouse 95 construction project expanding out the 11th floor. Other projects which began during fiscal year 1995 and will continue are the Road and Bridge Warehouse, Landmark Building purchase and renovation, and the Eastlake and Old Hueco Tanks Road Projects. Projects such as the Juvenile Administration Building, Ascarate Sprinkler System and the Parks Improvements which began in fiscal year 1997 will continue in fiscal year 1998.

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 eleven capital projects which are all expected to be completed in fiscal year 1998. One of the main projects is the \$9,270,000 Jail Annex Module which is an addition to the Jail Annex located on the County's east side. Upon completion and once fully operational the combined Jail Annex with the addition of the new module is expected to house 1450 prisoners at an estimated cost of \$12 to \$16 million. The current detention facility has been housing an average of 1400 prisoners per day at an annual cost of over \$16 million. It is expected that a substantial cost savings will be recognized once this project is completed because of the more efficient design of the Jail Annex. Another major project involves the construction of the new Juvenile Administration Building located in central El Paso next the Juvenile Detention Facility.

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. Much of the heavy duty road work equipment of this department was in need of replacement and was partially replaced with \$477,156 worth of heavy duty equipment in fiscal year 1996 and again in fiscal year 1997 in the amount of \$853,164. Currently, the fiscal year 1998 Road and Bridges department reflects \$400,000 for equipment purchases. Current year paving is estimated at \$1,229,619 which is up \$52,207 from the prior fiscal year budget. The District Attorney, in coordination with the Data Processing department has implemented an enhancement of the Criminal Justice Information System (CJIS) currently in use called the DIMS project. This enhancement has and is expected to continue increased communication with the El Paso Police Department via computer and the CJIS program which has resulted in processing criminal cases more expeditiously. The Sheriff's Department will again be adding new vehicles to their fleet to replace vehicles which are currently utilized twenty-four hours each day and have outlived their usefulness for an approximate cost of \$150,000 which is the half the amount of the prior year.

County of El Paso, Texas
Description of Capital Projects
October 1, 1997

Courthouse Furnishings Capital Projects Fund

This fund is used to account for the acquisition of equipment and furnishings for the new county courthouse. Proceeds from public property finance contractual obligations, series 1990A are used to finance this project.

Jail Improvement Capital Projects Fund

This fund is used to account for the construction and renovation to the County Detention Facility. Proceeds from certificates of obligation, series 1992A are used to finance this project.

Capital Outlays Fund

This fund is used to account for the purchase of equipment for various county departments and for improvements to certain county owned land.

Jail Annex Fund

This fund is used to account for the construction of a Jail Annex Facility in east El Paso.

Eastlake and Old Hueco Tanks Road Capital Projects Fund

This fund is used to account for the purchase of the right of way for Eastlake Road extension from Interstate 10 to North Loop. Proceeds from Certificates of Obligation 1994A are used to finance this project.

Landmark Building Capital Projects Fund

This fund is used to account for the purchase and renovation of the Landmark Building. Proceeds from Certificates of Obligation 1994A are used to finance this project.

County of El Paso, Texas
Description of Capital Projects
October 1, 1997

Road and Bridge Warehouse Capital Projects Fund

This fund is used to account for the purchase and renovation of a warehouse in Fabens. Proceeds from Certificates of Obligation 1994A are used to finance this project.

County Courthouse 1995 Capital Projects Fund

This fund is used to account for renovations at the El Paso County Courthouse building. Proceeds from Certificates of Obligation 1994A are used to finance this project.

Jail Annex Module Capital Projects Funds

This fund is used to account for the construction of additional prisoner housing modules at the County Jail Annex. Proceeds from Certificates of Obligation 1997 are used to finance this project.

Ascarate Park Sprinkler System Capital Projects Fund

This fund is used to account for the construction of an automatic sprinkler system at the Ascarate Park Golf Course. Proceeds from Certificates of Obligation 1997 are used to finance this project.

Juvenile Justice Administration Capital Project Fund

This fund is used to account for the construction of an Administrative building for the Juvenile Justice Department. Proceeds from Certificates of Obligation 1997 are used to finance this project.

Ascarate Park Improvement Capital Projects Fund

This fund is used to account for the improvements to all County Parks. Proceeds from Certificates of Obligation 1997 are used to finance this project.





OTHER FUNDS

County of El Paso, Texas

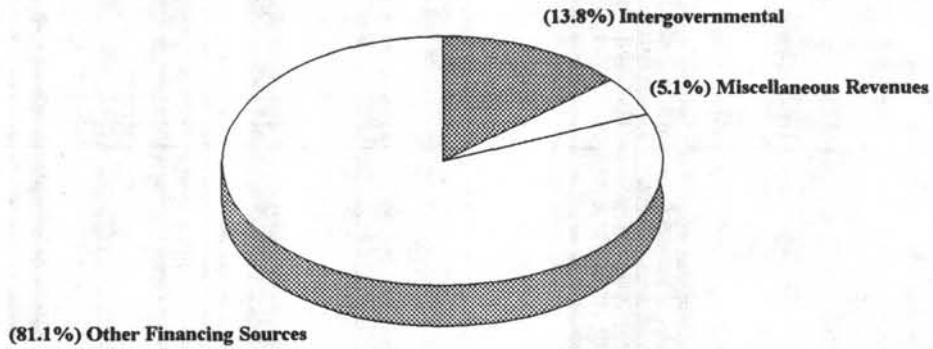
Fiscal Year 1998 Operating Budget Summary - Grant Funds With comparative actuals and budget

Grant funds are used to account for specific grant revenue sources (other than general fund or special revenue funds) that are legally restricted to expenditure for specific purposes by federal, state, or local contracts 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. The following pages graphically depict the 1998 budget for grants.

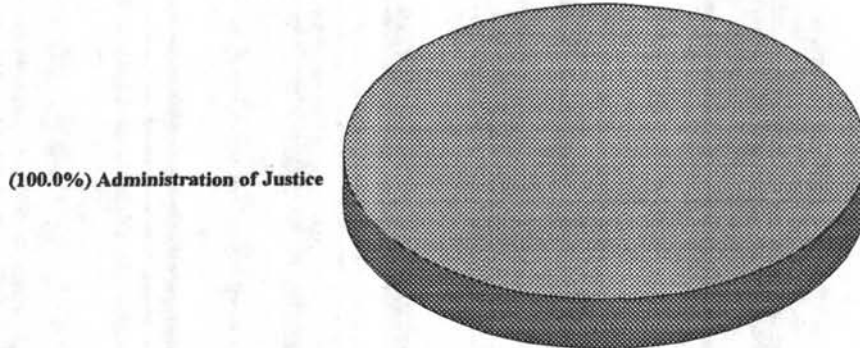
	Actual Sources and Uses		Changes		Operating Budgets		Changes	
	FY 96	FY 97	Amounts	Percentages	FY 97	FY 98	Amounts	Percentages
Revenues (Sources):								
Intergovernmental	\$9,161,432	\$9,748,679	\$587,247	6.41%	\$21,895,892	\$145,992	(\$21,749,900)	-99.33%
Interest	6,071	10,213	4,142	68.23%	6,415		(6,415)	-100.00%
Miscellaneous Revenues	1,056,064	713,455	(342,609)	-32.44%	699,938	53,800	(646,138)	-92.31%
Other Financing Sources	2,520,729	2,338,594	(182,135)	-7.23%	2,261,681	858,825	(1,402,856)	-62.03%
Total Revenues and Other Financing Sources	<u>12,744,296</u>	<u>12,810,941</u>	<u>66,645</u>	<u>0.52%</u>	<u>24,863,926</u>	<u>1,058,617</u>	<u>(23,805,309)</u>	<u>-95.74%</u>
Beginning Fund Balances	1,256,514	623,219	(633,295)	-50.40%	623,219	2,663,638	2,040,419	327.40%
Total Available Resources	<u>\$14,000,810</u>	<u>\$13,434,160</u>	<u>(\$566,650)</u>	<u>-4.05%</u>	<u>\$25,487,145</u>	<u>\$3,722,255</u>	<u>(\$21,764,890)</u>	<u>-85.40%</u>
Expenditures (Uses):								
Administration of Justice	\$4,300,116	\$5,631,239	\$1,331,123	30.96%	\$9,921,761	\$1,058,617	(\$8,863,144)	-89.33%
Health and Welfare	4,637,306	2,561,130	(2,076,176)	-44.77%	3,001,677		(3,001,677)	-100.00%
Community Services	979,449	849,355	(130,094)	-13.28%	2,150,616		(2,150,616)	-100.00%
Capital Outlays	2,850,990	1,418,062	(1,432,928)	-50.26%	16,410,459		(16,410,459)	-100.00%
Other Financing Uses	609,730	310,736	(298,994)	-49.04%	34,576		(34,576)	-100.00%
Total Expenditures and Other Financing Uses	<u>13,377,591</u>	<u>10,770,522</u>	<u>(2,607,069)</u>	<u>-19.49%</u>	<u>31,519,089</u>	<u>1,058,617</u>	<u>(30,460,472)</u>	<u>-96.64%</u>
Residual Equity Transfers-Out								
Ending Fund Balances	623,219	2,663,638	2,040,419	327.40%	(6,031,944)	2,663,638	8,695,582	144.16%
Total Expenditures, Appropriations and Fund Balances	<u>\$14,000,810</u>	<u>\$13,434,160</u>	<u>(\$566,650)</u>	<u>-4.05%</u>	<u>\$25,487,145</u>	<u>\$3,722,255</u>	<u>(\$21,764,890)</u>	<u>-85.40%</u>

County of El Paso, Texas

**Fiscal Year 1998 Budget
Revenues (Sources) - Grant Funds**



**Fiscal Year 1998 Budget
Appropriations (Uses) - Grant Funds**

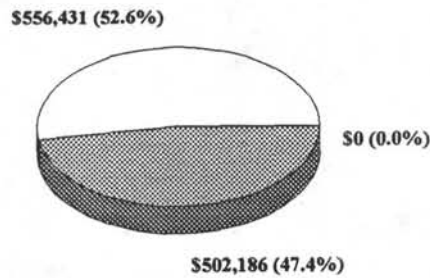
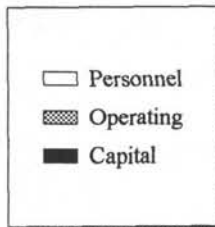


County of El Paso, Texas

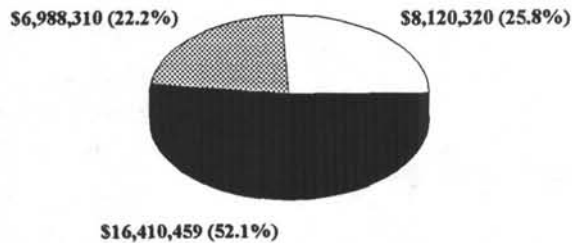
Budget Summary for Fiscal Year 1998 by Category - Grant Funds With Prior Year Expenditure Actuals

Category	Actuals		Changes		Budget		Changes	
	FY 96	FY 97	Amounts	Percentages	Actual FY 97	Adopted FY 98	Amounts	Percentages
	Personnel	\$4,309,094	\$4,656,891	\$347,797	8.07%	\$8,120,320	\$556,431	(\$7,563,889)
Operating	6,217,507	4,695,569	(1,521,938)	-24.48%	6,988,310	502,186	(6,486,124)	-92.81%
Capital	2,850,990	1,418,062	(1,432,928)	-50.26%	16,410,459		(16,410,459)	-100.00%
Totals	\$13,377,591	\$10,770,522	(\$2,607,069)	-19.49%	\$31,519,089	\$1,058,617	(\$30,460,472)	-96.64%

Operating Budgets FY 98



FY 97



COUNTY OF EL PASO, TEXAS

Department: Grants **Fund No.** 15 **Index No.** Various

Department Description and Responsibilities

The grants fund provides accounting and compliance measurement for grants in regards to the receipt and disbursement of funds from all sources.

Financial Trends

Category	1996	1997	1997	1998	Percentage Change in Budget
	Actual	Actual	Budget	Budget	
Personnel	\$4,309,094	\$4,656,891	\$8,120,320	\$556,431	-93.15%
Operations	6,217,507	4,695,569	6,988,310	502,186	-92.81%
Capital	2,850,990	1,418,062	16,410,459		-100.00%
Totals	<u>\$13,377,591</u>	<u>\$10,770,522</u>	<u>\$31,519,089</u>	<u>\$1,058,617</u>	-96.64%

Work Program Trends

Department Activity	1996	1997	1998
	Actual	Projected	Projected
	Not Applicable		

Staffing Trends

Authorized Positions	Fiscal Year		
	1996	1997	1998
Full-time employees	131	65	116
Part-time employees	24	2	1
Totals	<u>155</u>	<u>67</u>	<u>117</u>

Authorized Position Detail

Accounting Clerk	1	Crim. Intelligence Analyst	1
Accounting Supervisor	1	Data Entry	2
Administrative Assistant	2	Deputy Assistant Project Director-Part	1
Administrative Assistant Finc. Off.Task	1	Detective	23
Aftercare Tracker	1	Evidence Custodian	1
Assistant Program Coordinator	1	Gang Violence Prosecutor	1
Certified Court Reporter	1	Grant Projects Coordinator	1
Chief Prosecutor	1	Homebound Supervisor	1
Civilian Training Director	1	Instructor	2
Civil Attorney I	3	Juvenile Services Coordinator	1
Civil Attorney II	1	Legal Secretary	1
Clerk	7	Lieutenant	3
Clerk- Part time	1	Local Area Network Technician	1
Clerk/Bailiff	1	Nutrition Center Director	5
Community Prosecutor	1	Mediation Coordinator	1
Court Coordinator	1	Office Manager	1

(Continued on next page)

COUNTY OF EL PASO, TEXAS

Department: Grants Fund No. 15 Index No. Various
continued

Authorized Position Detail-Continued

Paralegal	1	Service Coordinator I	1
Patrolman	20	Service Coordinator II	1
Probation Officer	8	Special Prosecutor	2
Programmer Analyst I	1	Staff Attorney	2
Project Manager	1	Supervisory Attorney	1
Secretary	3	Tactical Secretary	1
Sergeant	3	Transit Coordinator	1

See Personnel Changes for this department in Appendix A

County of El Paso, Texas

Fiscal Year 1998 Operating Budget Summary - Enterprise Funds With comparative actuals and budget

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.

	Actual Sources and Uses		Changes		Operating Budgets		Changes	
	FY 96	FY 97	Amounts	Percentages	FY 97	FY 98	Amounts	Percentages
Revenues (Sources):								
Miscellaneous Revenues					\$455,752		(\$455,752)	-100.00%
Other Financing Sources								
Total Revenues and Other Financing Sources					455,752		(455,752)	-100.00%
Beginning Fund Balances								
Total Available Resources					\$455,752		(455,752)	-100.00%
Expenditures (Uses):								
Community Services					\$455,752		(\$455,752)	-100.00%
Other Financing Uses								
Total Expenditures and Other Financing Uses					455,752		(455,752)	-100.00%
Residual Equity Transfers-Out								
Ending Fund Balances								
Total Expenditures, Appropriations and Fund Balances					\$455,752		(\$455,752)	-100.00%

The amount budgeted in fiscal year 1997 was for operating costs for the East Montana Water Project. This project was not started in the fiscal year 1997, as anticipated. This project is scheduled to begin in early 1998.

COUNTY OF EL PASO, TEXAS

Department: Enterprise

Fund No. 30

Index No. 700013

Department Description and Responsibilities

The fund is used to account for the receipt and disbursement activities of the East Montana Water Project.

Financial Trends

<u>Category</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1997 Budget</u>	<u>1998 Budget</u>	<u>Percentage Change in Budget</u>
Personnel					
Operations			\$455,752		-100.00%
Capital					
Totals			\$455,752		-100.00%

Work Program Trends

<u>Department Activity</u>	<u>1996 Actual</u>	<u>1997 Projected</u>	<u>1998 Projected</u>
	Not Applicable		

Staffing Trends

<u>Authorized Positions</u>	<u>Fiscal Year</u>		
	<u>1996</u>	<u>1997</u>	<u>1998</u>
Full-time employees	Not Applicable		
Part-time employees			
Totals			

Authorized Position Detail

Not Applicable





APPENDICES

County of El Paso, Texas

Appendix A

Authorized Full-Time Equivalent Position Listing

This appendix reflects full-time equivalent positions summarized by department. Furthermore, all changes by department from the previous fiscal year are also reflected.

County of El Paso, Texas

Authorized Full-Time Equivalent Position Listing

Index	Department	Fiscal Years		
		1996	1997	1998

General Fund

General Government:

500025	County Judge	4.00	5.00	5.00
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	44.00	45.00	44.00
500512	County Purchasing	15.00	15.00	15.00
500439	Personnel*	8.00	8.00	8.00
500223	County Clerk	38.50	38.50	39.50
500728	District Clerk	61.00	63.00	65.00
500710	Consolidated Data Processing	52.50	46.50	46.50
500413	Elections	10.00	10.00	10.00
500371	Facilities Management	31.00	31.00	31.00
500389	Communications Center	3.00	4.00	4.00
500520	County Tax Office	64.50	64.50	63.50
500256	County Solid Waste	6.00	6.00	6.00
Total General Government		345.50	344.50	345.50

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	6.00	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
520528	243rd District Court	3.00	3.00	3.00
520619	327th District Court	8.00	7.00	4.00
520627	346th District Court	3.00	3.00	3.00
520635	383rd District Court	3.00	3.00	3.00
520643	384th District Court	3.00	3.00	3.00
520650	Child Abuse Master	3.00	4.00	4.00

*Personnel and Risk Management were consolidated into one department beginning October 1, 1997.

County of El Paso, Texas

Authorized Full-Time Equivalent Position Listing

Index	Department	Fiscal Years		
		1996	1997	1998

General Fund - continued

Administration of Justice - continued:

521237	Juvenile Court Referee		4.00	4.00
519561	Council Of Judges Administration	12.00	13.00	11.00
520023	District Judges Salary Supplement	13.00	13.00	13.00
521179	Court Master I	8.00	4.00	4.00
521278	Court Master II		4.00	4.00
521187	Criminal Law Magistrate I	7.00	3.00	4.00
521286	Criminal Law Magistrate II		4.00	4.00
524165	County Court At Law Administration	7.00	10.00	13.50
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
520882	County Court At Law No. 6			3.00
520908	County Probate Court	6.00	7.00	7.00
523860	County Court at Law Judges	5.00	5.00	6.00
521716	Public Defender	23.00	24.50	26.50
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
521518	Justice Of The Peace No. 7	4.00	4.00	4.00
520064	Eighth Court of Appeals	4.00	4.00	4.00
521351	District Attorney	78.00	84.00	89.00
521476	County Attorney	44.00	44.00	45.00
521609	County Attorney Bond Forfeitures	3.00	3.00	3.00
521500	County Attorney RETGH Legal	3.00	4.00	5.00
Total Administration of Justice		309.00	323.50	336.00

Public Safety:

530022	County Sheriff-Detention Facility	384.00	384.00	343.00
530055	County Sheriff-Law Enforcement	224.50	225.00	253.00
530063	County Sheriff-Courthouse Security	13.00	13.00	13.00

County of El Paso, Texas

Authorized Full-Time Equivalent Position Listing

Index	Department	Fiscal Years		
		1996	1997	1998

General Fund - continued

Public Safety - continued:

530089	County Sheriff-Jail Annex			224.00
530618	Juvenile Probation	108.00	108.50	120.00
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		736.50	737.50	960.00

Health and Welfare:

540229	General Assistance	10.00	10.00	10.00
540310	Medical Examiner	11.50	11.50	12.50
540740	Veterans Assistance	2.00	2.00	2.00
Total Health and Welfare		13.50	13.50	14.50

Resource Development:

560029	Agricultural Co-Op Extension	15.00	15.00	15.50
Total Resource Development		15.00	15.00	15.50

Culture and Recreation:

570127	Ascarate Regional County Park	10.00	11.50	11.00
570218	Ascarate Golf Course	18.00	18.00	17.00
570226	Swimming Pools	1.00	1.00	1.00
570333	Rural Parks		4.00	4.00
570044	Montana Vista Community Center		1.00	
570143	Sparks Community Center		1.00	
570028	County Library	5.00	6.00	6.00
Total Culture and Recreation		34.00	42.50	39.00

Total General Fund

1,453.50	1,476.50	1,710.50
----------	----------	----------

Special Revenue Fund

General Government:

560037	County Clerk Records Mgmt. and Preservation	22.00	22.00	20.50
Total General Government		22.00	22.00	20.50

County of El Paso, Texas

Authorized Full-Time Equivalent Position Listing

Index	Department	Fiscal Years		
		1996	1997	1998
Resource Development:				
570408	Coliseum Tourist Promotion	14.00	14.00	14.00
	Total Resource Development	14.00	14.00	14.00
Culture and Recreation:				
570036	County Law Library	4.00	4.00	3.00
	Total Culture and Recreation	4.00	4.00	3.00
Roads and Bridges:				
501023	General Administration-Roads and Bridges	6.00	7.00	7.00
580027	Road and Bridges	55.00	54.00	57.00
	Total Roads and Bridges	61.00	61.00	64.00
	Total Special Revenue	101.00	101.00	101.50
<u>Grant Fund</u>				
	Various Grants	143.00	66.00	116.50
	Grand Total-All Funds	1,697.50	1,643.50	1,928.50

County of El Paso, Texas

Listing of Changes in Authorized Positions

Index	Department	Position Title	Position Changes	Effective Date
500124	County Auditor	Accountant I	(3)	October 1, 1997
		Accountant II	3	October 1, 1997
		Budget Analyst	(1)	October 1, 1997
		Data Entry Clerk	(2)	October 1, 1997
		Data Entry III	1	October 1, 1997
		First Assistant County Auditor	(1)	October 1, 1997
		Internal Auditor I	1	October 1, 1997
		Internal Auditor II	1	October 1, 1997
		Internal Auditor III	(2)	October 1, 1997
		Managerial Accounting and Budget Supervisor	(1)	October 1, 1997
		Budget and Finance Manager	1	October 1, 1997
		Budget and Grants Supervisor	1	October 1, 1997
		Operations Manager	1	October 1, 1997
		Total	<u>(1)</u>	
		The above resulted from approved restructuring.		
500439	Personnel*	Insurance benefit Coordinator	1	October 1, 1997
		Risk Manager	1	October 1, 1997
		Secretary	1	October 1, 1997
		Total	<u>3</u>	
The above resulted from the consolidation of Personnel and Risk Management approved by Commissioners Court during budget hearings.				
500223	County Clerk	Deputy Clerk	<u>1</u>	October 1, 1997
		Total	<u>1</u>	
This is an additional position approved during budget hearings.				
500728	District Clerk	Assistant Supervisor	1	Restructuring during FY97
		Clerk	1	Restructuring during FY97
		Counter Clerk	(2)	Restructuring during FY97
		Court Clerk	2	October 1, 1997
		Court Coordinator	1	Restructuring during FY97
		Data Entry Manager	(1)	Restructuring during FY97
		Data Information Control	(1)	Restructuring during FY97
		System Support Manager	2	Restructuring during FY97
		System Support Specialist	(1)	Restructuring during FY97
		Total	<u>2</u>	
		The above resulted from approved restructuring throughout the year and adding of two new positions approved during budget hearings.		
500710	Consolidated Data Processing	Computer Operator I	(1)	Restructuring during FY97
		Customer Service Representative II	(1)	Restructuring during FY97
		Data Center Manager	1	Restructuring during FY97
		Data Entry	(1)	Restructuring during FY97
		Data Processing Shift Sup. I	1	Restructuring during FY97
		Distribution Clerk/Data Entry	1	Restructuring during FY97
		Document Training Specialist	(1)	Restructuring during FY97
		Information System Analyst	(1)	Restructuring during FY97
		Program Analyst I	(1)	Restructuring during FY97
		Program Analyst II	8	Restructuring during FY97
		Program Analyst III	1	October 1, 1997
		Programmer I	1	Restructuring during FY97
		Programmer II	(4)	Restructuring during FY97
		Programmer III	(1)	Restructuring during FY97
		Shift Supervisor I	(1)	Restructuring during FY97
System Analyst II	(1)			
Total	<u>1</u>			
The above resulted from approved restructuring throughout the year and adding of one new position approved during budget hearings.				
500413	Elections	Drafter	1	Restructuring during FY97
		Senior Clerk	(1)	Restructuring during FY97
		Total	<u>0</u>	
The above resulted from approved restructuring throughout the year.				

County of El Paso, Texas

Listing of Changes in Authorized Positions

Index	Department	Position Title	Position Changes	Effective Date
500389	Communications Center	Communications Director	1	Restructuring during FY97
		Communications Technician	<u>(1)</u>	Restructuring during FY97
		Total	<u>0</u>	
		The above resulted from approved restructuring throughout the year.		
500520	Tax Office	Accounting Clerk	1	October 1, 1997
		Assistant Supervisor	(2)	October 1, 1997
		Auto Title Clerk I	(13)	October 1, 1997
		Auto Title Clerk II	11	October 1, 1997
		Operations and Liaison Officer	1	October 1, 1997
		Senior Clerk	<u>1</u>	October 1, 1997
		Total	<u>(1)</u>	
		The above resulted from restructuring approved during budget hearings.		
520619	327th District Court	Bailiff	(1)	Restructuring during FY97
		Certified Court Reporter	(1)	Restructuring during FY97
		Juvenile Court Referee	(1)	Restructuring during FY97
		Total	<u>(3)</u>	
		The above resulted from approved restructuring throughout the year.		
521237	Juvenile Court Referee	Bailiff	1	Restructuring during FY97
		Certified Court Reporter	1	Restructuring during FY97
		Court Coordinator	1	Restructuring during FY97
		Juvenile Court Referee	<u>1</u>	Restructuring during FY97
		Total	<u>4</u>	
		The above resulted from approved restructuring throughout the year.		
519561	Council of Judges Administration	Assistant Administrative Director of Council of Judges Administration	(1)	October 1, 1997
		Caseworker	(4)	October 1, 1997
		Council of Judges Administrator	1	October 1, 1997
		Floating Court Reporter	1	October 1, 1997
		Jury Selection Bailiff	<u>1</u>	October 1, 1997
		Total	<u>(2)</u>	
		The above resulted from approved restructuring during budget hearings.		
521187	Criminal Law Magistrate I	Caseworker	<u>1</u>	October 1, 1997
		Total	<u>1</u>	
		The above resulted from approved restructuring during budget hearings.		
524165	County Court at Law Administration	Caseworker	<u>4</u>	October 1, 1997
		Total	<u>4</u>	
		The above resulted from approved restructuring during budget hearings.		
520882	County Court at Law #6	Bailiff	1	October 1, 1997
		Certified Court Reporter	1	October 1, 1997
		Court Coordinator	<u>1</u>	October 1, 1997
		Total	<u>3</u>	
		The above resulted from the creation of an additional district court approved during budget hearings.		
523860	County Court at Law Judges	County Court at Law Judge	<u>1</u>	October 1, 1997
		Total	<u>1</u>	
		The above resulted from the creation of an additional district court approved during budget hearings.		
521716	Public Defender	Appellate Attorney	1	October 1, 1997
		Intake Attorney	<u>1</u>	October 1, 1997
		Total	<u>2</u>	
		The above resulted from the addition of two positions approved during budget hearings.		
521351	District Attorney	Administrative Assistant	(1)	Restructuring during FY97
		Assistant Program Coordinator	(2)	Restructuring during FY97
		Chief Investigator	1	Restructuring during FY97
		Clerk	<u>3</u>	Restructuring during FY97

(Continued on next page)

County of El Paso, Texas

Listing of Changes in Authorized Positions

Index	Department	Position Title	Position Changes	Effective Date		
521351	District Attorney - continued	Deputy Chief Investigator	1	October 1, 1997		
		DWI Program Coordinator	(1)	Restructuring during FY97		
		Executive Secretary	3	Restructuring during FY97		
		Intake Attorney	(2)	Restructuring during FY97		
		Investigator	(1)	Restructuring during FY97		
		Legal Secretary	1	October 1, 1997		
		Program Coordinator	1	October 1, 1997		
		Receptionist	(1)	Restructuring during FY97		
		Service Coordinator	2	Restructuring during FY97		
		Staff Attorney	(2)	Restructuring during FY97		
		Team Chief Attorney	(3)	Restructuring during FY97		
		Trial Team Chief Attorney	8	Restructuring during FY97		
		Unit Chief Attorney	2	October 1, 1997		
		Victim Assistant I	(1)	Restructuring during FY97		
		Victim Assistant II	(1)	Restructuring during FY97		
Word Processor	(2)	Restructuring during FY97				
	Total	<u>5</u>				
The above resulted from approved restructuring throughout the year and adding of five new positions during budget hearings.						
521476	County Attorney	Clerk	(3)	Restructuring during FY97		
		Collections Supervisor	(1)	Restructuring during FY97		
		Criminal Court Coordinator	(1)	Restructuring during FY97		
		Data Analyst	1	Restructuring during FY97		
		Family Violence Attorney	2	Restructuring during FY97		
		Investigator	1	Restructuring during FY97		
		Legal Secretary	(1)	Restructuring during FY97		
		Secretary	3	Restructuring during FY97		
		Secretary I	(1)	Restructuring during FY97		
		Supervising Attorney	1	Restructuring during FY97		
			Total	<u>1</u>		
		The above resulted from approved restructuring throughout the year.				
		521500	County Attorney RETGH legal	Attorney	1	October 1, 1997
	Total			<u>1</u>		
This is a newly created position approved during budget hearings.						
530022	County Sheriff - Detention Facility	Accountant Supervisor	(1)	Restructuring during FY97		
		Auditing Clerk	(1)	Restructuring during FY97		
		Baker	1	Restructuring during FY97		
		Bookkeeper	(2)	Restructuring during FY97		
		Cashier	(8)	Restructuring during FY97		
		Clerk	3	Restructuring during FY97		
		Data Entry Clerk	1	Restructuring during FY97		
		Data Entry Supervisor	(1)	Restructuring during FY97		
		Court Coordinator/Data Entry	6	Restructuring during FY97		
		Detention Officer	(69)	Restructuring during FY97		
		Food Service Leader	1	Restructuring during FY97		
		Food Service Specialist II	(1)	Restructuring during FY97		
		Food Service Specialist III	(1)	Restructuring during FY97		
		Food Service Director	1	Restructuring during FY97		
		Floor Control Officer	38	Restructuring during FY97		
		Licensed Vocational Nurse	3	Restructuring during FY97		
		Lieutenant	1	Restructuring during FY97		
		Lieutenant IV	(3)	Restructuring during FY97		
		Maintenance Technician	2	Restructuring during FY97		
		Maintenance Technician III	(1)	Restructuring during FY97		
		Maintenance Technician IV	(3)	Restructuring during FY97		
		Senior Clerk	(3)	Restructuring during FY97		
		Sergeant	(5)	Restructuring during FY97		
Supply Clerk	1	Restructuring during FY97				
	Total	<u>(41)</u>				
The above resulted from approved restructuring throughout the year.						

County of El Paso, Texas

Listing of Changes in Authorized Positions

Index	Department	Position Title	Position Changes	Effective Date
530055	County Sheriff - Law Enforcement	Abandoned Motor Vehicle Acct. Technician	1	Restructuring during FY97
		Accounting Clerk	(1)	Restructuring during FY97
		Auto Mechanic I	1	Restructuring during FY97
		Auto Mechanic III	(1)	Restructuring during FY97
		Automotive Parts Clerk	1	Restructuring during FY97
		Bookkeeper	6	Restructuring during FY97
		Captain	2	Restructuring during FY97
		Cashier	6	Restructuring during FY97
		Captain Detective Division	(1)	Restructuring during FY97
		Captain Patrol L-3	(1)	Restructuring during FY97
		Central Supply Officer	(1)	Restructuring during FY97
		Civil Communications Specialist	2	Restructuring during FY97
		Clerk	9	Restructuring during FY97
		Deputy	3	Restructuring during FY97
		Detective	(2)	Restructuring during FY97
		Executive Secretary	1	Restructuring during FY97
		Garage Supervisor	1	Restructuring during FY97
		Lieutenant	1	Restructuring during FY97
		Patrol	4	Restructuring during FY97
		Senior Clerk	(12)	Restructuring during FY97
		Sergeant	6	Restructuring during FY97
Supervisor-Bookkeeper/Cashier	1	Restructuring during FY97		
Supply Clerk	2	Restructuring during FY97		
	Total	<u>28</u>		
The above resulted from approved restructuring throughout the year.				
530089	Jail Annex	Accounts Payable Clerk	2	October 1, 1997
		Captain	1	October 1, 1997
		Cashier	2	October 1, 1997
		Certified Medical Assistant	10	October 1, 1997
		Clerk	10	October 1, 1997
		Court Coordinator/Data Entry	1	October 1, 1997
		Detention Officer	138	October 1, 1997
		Floor Control Officer	24	October 1, 1997
		Food Service Director	1	October 1, 1997
		Food Service Shift Leader	2	October 1, 1997
		Food Service Specialist	6	October 1, 1997
		Food Service Baker	2	October 1, 1997
		Jail Maintenance Foreman	1	October 1, 1997
		Lieutenant	3	October 1, 1997
		Maintenance Technician	6	October 1, 1997
		Medical Clerk	2	October 1, 1997
		Secretary	1	October 1, 1997
		Sergeant	10	October 1, 1997
		Supply Clerk	2	October 1, 1997
			Total	<u>224</u>
The above resulted from the proposed opening of the new Jail Annex approved during budget hearings.				
530618	Juvenile Probation	Accountant	1	October 1, 1997
		Accounting Clerk I	(1)	Restructuring during FY97
		Accounting Clerk-Part time	1	Restructuring during FY97
		Activity Coordinator	(1)	Restructuring during FY97
		Assistant Counselor-Part time	(1)	Restructuring during FY97
		Cook I-Part time	(1)	Restructuring during FY97
		Coordinator of Grants and Research	1	Restructuring during FY97
		Corrections Counselor	(1)	Restructuring during FY97
		Corrections Officer	(10)	Restructuring during FY97
		Corrections Officer-Part time	(4)	Restructuring during FY97
		Director of Court Services	1	Restructuring during FY97
		Director of Grants and Research	(1)	Restructuring during FY97
		Director of Special Projects	(1)	Restructuring during FY97
		Juvenile Correction Officer-Shift Leader	(7)	Restructuring during FY97
		Juvenile Correction Off. Shift Leader-Part time	(1)	Restructuring during FY97
Juvenile Correction Off. Team Leader	3	Restructuring during FY97		

(Continued on next page)

County of El Paso, Texas

Listing of Changes in Authorized Positions

Index	Department	Position Title	Position Changes	Effective Date
530618	Juvenile Probation - continued	Juvenile Correction Off. Team Leader-Part time	(1)	Restructuring during FY97
		Juvenile Corrections Officer	4	Restructuring during FY97
		Juvenile Corrections Officer-Part time	6	Restructuring during FY97
		Juvenile Detention Officer	8	Restructuring during FY97
		Juvenile Detention Officer Team Leader	6	Restructuring during FY97
		Juvenile Detention Officer-Part time	9	Restructuring during FY97
		Juvenile Detention Shift Leader	(1)	Restructuring during FY97
		Maintenance Assistant	(1)	Restructuring during FY97
		Maintenance Tech II	1	Restructuring during FY97
		Probation Officer	(1)	Restructuring during FY97
		Probation Officer	2	Restructuring during FY97
		Probation Officer II-Part time	(1)	Restructuring during FY97
		Secretary I	3	Restructuring during FY97
		Secretary/Receptionist	1	Restructuring during FY97
		Senior Probation Officer II	1	Restructuring during FY97
		Senior Secretary	1	Restructuring during FY97
		Shift Leader	(1)	Restructuring during FY97
		Title IV Case Management Assistant	2	Restructuring during FY97
Total		<u>16</u>		
The above resulted from approved restructuring throughout the year and the creation of a new position approved during budget hearings.				
540310	Medical Examiner	Administrator	1	October 1, 1997
		Chief Investigator	1	October 1, 1997
		Forensic Administrator	(1)	October 1, 1997
		Interim Investigator	(1)	October 1, 1997
		Investigator	(1)	October 1, 1997
		Morgue/Histology Lab Supervisor	1	October 1, 1997
Total		<u>1</u>		
The above resulted from restructuring approved during budget hearings.				
540740	Veterans Assistance	Director	(1)	Restructuring during FY97
		Veteran Affairs Advisor	(1)	Restructuring during FY97
		Veterans Asst. Specialist	1	Restructuring during FY97
		Veterans Service Officer	1	Restructuring during FY97
Total		<u>1</u>		
The above resulted from approved restructuring throughout the year.				
560029	Agricultural Co-op Extension	4-H Administrative Assistant	1	Restructuring during FY97
		Administrative Assistant-Part time	(1)	Restructuring during FY97
		Adm. Asst. Horticulturist	(1)	Restructuring during FY97
		Agricultural Agent	1	Restructuring during FY97
Total		<u>1</u>		
The above resulted from approved restructuring throughout the year.				
570127	Ascarate Regional County Park	Administrative Asst./Secretary	1	October 1, 1997
		Facilities Mechanic	1	October 1, 1997
		Grounds Maint. Foreman	1	October 1, 1997
		Maintenance Plumber	(1)	October 1, 1997
		Utility Worker I	6	October 1, 1997
		Utility Worker II	(6)	October 1, 1997
		Utility Worker III	(2)	October 1, 1997
		Utility Worker-Part time	(1)	October 1, 1997
		Total		<u>(1)</u>
The above resulted from restructuring approved during budget hearings.				
570218	Ascarate Golf Course	Assistant Golf Pro	(1)	October 1, 1997
		Asst. Golf Superintendent	1	October 1, 1997
		Cashier	1	October 1, 1997
		Golf Car Mechanic	(1)	October 1, 1997
		Golf Course Superintendent	1	October 1, 1997
		Greens Supervisor	(2)	October 1, 1997
		Maintenance Worker	(11)	October 1, 1997
		Utility Worker II	11	October 1, 1997
		Total		<u>(1)</u>
The above resulted from restructuring approved during budget hearings.				

County of El Paso, Texas

Listing of Changes in Authorized Positions

Index	Department	Position Title	Position Changes	Effective Date
570226	Swimming Pools	Facility Pool Manager	1	October 1, 1997
		Electromechanic Maintenance Technician	<u>(1)</u>	October 1, 1997
		Total	<u>0</u>	
The above resulted from restructuring approved during budget hearings.				
570333	Rural Parks	Truck Driver I	4	October 1, 1997
		Utility Worker	<u>(4)</u>	October 1, 1997
		Total	<u>0</u>	
The above resulted from restructuring approved during budget hearings.				
570044	Montana Vista Community Center	Community Center Director	<u>(1)</u>	Restructuring during FY97
		Total	<u>(1)</u>	
The above resulted from approved restructuring throughout the year.				
570143	Sparks Community Center	Community Center Director	<u>(1)</u>	Restructuring during FY97
		Total	<u>(1)</u>	
The above resulted from approved restructuring throughout the year.				
580027	Roads and Bridges	Maintenance Welder	1	Restructuring during FY97
		Truck Driver I	<u>2</u>	Restructuring during FY97
		Total	<u>3</u>	
The above resulted from approved restructuring throughout the year.				
570408	Coliseum Tourist Promotion	Coliseum Manager	1	Restructuring during FY97
		Maintenance Plumber	1	Restructuring during FY97
		Coliseum Director	<u>(1)</u>	Restructuring during FY97
		Maintenance Worker	<u>(1)</u>	Restructuring during FY97
		Total	<u>0</u>	
The above resulted from approved restructuring throughout the year.				
560037	County Clerk Records Management and Preservation	Records Management Administrator	1	Restructuring during FY97
		Deputy Clerks-Part time	1	Restructuring during FY97
		Director	<u>(1)</u>	Restructuring during FY97
		Deputy Clerks	<u>(2)</u>	Restructuring during FY97
		Total	<u>0</u>	
The above resulted from approved restructuring throughout the year.				
570036	County Law Library	Library Assistant I	<u>(1)</u>	Restructuring during FY97
		Total	<u>(1)</u>	
The above resulted from approved restructuring throughout the year.				
Various	Grants	Administrative Assistant	1	Restructuring during FY97
		Administrative Secretary	(2)	Restructuring during FY97
		Aftercare Tracker	1	Restructuring during FY97
		Captain	(1)	Restructuring during FY97
		Chief Prosecutor	1	Restructuring during FY97
		Civil Attorney I	3	Restructuring during FY97
		Civil Attorney II	1	Restructuring during FY97
		Clerk	2	Restructuring during FY97
		Clerk/Bailiff	1	Restructuring during FY97
		Community Prosecutor	1	Restructuring during FY97
		Data Entry	1	Restructuring during FY97
		Detective	6	Restructuring during FY97
		Education Coordinator	(1)	Restructuring during FY97
		Grant Projects Coordinator	1	Restructuring during FY97
		Juvenile Services Coordinator	1	Restructuring during FY97
		Lieutenant	1	Restructuring during FY97
		Mediation Coordinator	1	Restructuring during FY97
		Office Manager	1	Restructuring during FY97
		Orientation Instructor	(1)	Restructuring during FY97
		Paralegal	1	Restructuring during FY97
		Patrolman	18	Restructuring during FY97
		Pre-emply/Wrk Mat. Skl. Int.	(1)	Restructuring during FY97
		Probation Officer	8	Restructuring during FY97

(Continued on next page)

County of El Paso, Texas

Listing of Changes in Authorized Positions

Index	Department	Position Title	Position Changes	Effective Date
Various	Grants - continued	Programmer Analyst I	1	Restructuring during FY97
		Secretary	2	Restructuring during FY97
		Sergeant	2	Restructuring during FY97
		Service Coordinator II	(1)	Restructuring during FY97
		Special Prosecutor	2	Restructuring during FY97
		Staff Attorney	2	Restructuring during FY97
		Supervisory Attorney	1	Restructuring during FY97
		Task Force Prosecutor	(3)	Restructuring during FY97
		Transit Coordinator	1	Restructuring during FY97
		Victim Assistant Coordinator	(1)	Restructuring during FY97
		Total	<u>50</u>	

The above resulted from various reclassifications due to the addition and deletion of grants.

County of El Paso, Texas

Appendix B

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 1997 tax year, the commissioners court levied an overall rate of \$0.315000 per \$100 assessed valuation. Of this overall levy, a rate of \$0.230603 per \$100 assessed valuation is for the maintenance and operations of the County and a rate of \$0.084397 per \$100 assessed valuation is for the payment of principal, interest and costs on the County's bonded indebtedness.

MONDAY, OCTOBER 6, 1997
COMMISSIONERS COURT MET IN REGULAR MEETING
AT 9:30 A.M. O'CLOCK
WITH THE FOLLOWING MEMBERS BEING PRESENT

HON. CHARLES W. MATTOX,
CHARLES C. HOOTEN,
CARLOS AGUILAR III,
MIGUEL A. TERAN,
DANIEL R. HAGGERTY,

COUNTY JUDGE, PRESIDING
COMMISSIONER, PCT. # 1
COMMISSIONER, PCT. # 2
COMMISSIONER, PCT. # 3
COMMISSIONER, PCT. # 4

SUE ANNE WARREN, DEPUTY CLERK

APPROVED - ADOPT PROPERTY TAX RATE FOR COUNTY OF
EL PASO OF \$0.315000 PER \$100 ASSESSED VALUATION
FOR 1997 TAX YEAR

OCTOBER 6, 1997

MOTION # 13 (Item # 27)

On this day, on motion of Commissioner Teran, seconded by Commissioner Hooten, it is the order of the Court to adopt a Property Tax Rate for the County of El Paso of \$0.315000 per \$100 assessed valuation for the 1997 tax year; a rate of \$0.230603 per \$100 assessed valuation is for the purpose of maintenance and operations, and a rate of \$0.084397 per \$100 assessed valuation is for the payment of principal and interest on the debt of this County. Further, the Tax Assessor Collector is authorized to assess and collect these taxes for the County of El Paso on October 6, 1997.

VOTE: YES - Judge Mattox, Hooten, Aguilar, Teran


NO - Haggerty

THE STATE OF TEXAS)
)
COUNTY OF EL PASO)

KNOW ALL MEN BY THESE PRESENTS:
November 13, 1997

I hereby certify that the foregoing is a true and correct copy of an extract from the Minutes of El Paso County Commissioners' Court Meeting held

HECTOR ENRIQUEZ, JR., COUNTY CLERK
EL PASO COUNTY, TEXAS


SUE ANNE WARREN, DEPUTY

County of El Paso, Texas

Appendix C

**Commissioners Court Order Approving the
Operating Budget for the Fiscal Year
Beginning October 1, 1997**

MONDAY, OCTOBER 6, 1997
COMMISSIONERS COURT MET IN REGULAR MEETING
AT 9:30 A.M. O'CLOCK
WITH THE FOLLOWING MEMBERS BEING PRESENT

HON. CHARLES W. MATTOX,
CHARLES C. HOOTEN,
CARLOS AGUILAR III,
MIGUEL A. TERAN,
DANIEL R. HAGGERTY,

COUNTY JUDGE, PRESIDING
COMMISSIONER, PCT. # 1
COMMISSIONER, PCT. # 2
COMMISSIONER, PCT. # 3
COMMISSIONER, PCT. # 4

SUE ANNE WARREN, DEPUTY CLERK

APPROVED AND ADOPTED - COUNTY OF EL PASO ANNUAL
OPERATING BUDGET FOR FISCAL YEAR 1997-1998, AS AMENDED

OCTOBER 6, 1997

MOTION # 60 (Item # 29)

On this day, on motion of County Judge Mattox, seconded by Commissioner Aguilar, it is the order of the Court, pursuant to *Texas Local Government Code §111.039*, to approve and adopt the County of El Paso annual operating budget, as amended by the motions approved today, for the fiscal year beginning October 1, 1997 and ending September 30, 1998.

A copy of the proposed budget has been filed by the County Auditor in the County Clerk's Office.

VOTE: YES - Judge Mattox, Hooten, Aguilar, Teran, Haggerty

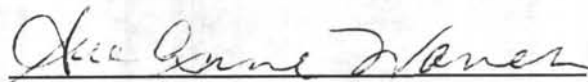
NO - None

THE STATE OF TEXAS)
)
COUNTY OF EL PASO)

KNOW ALL MEN BY THESE PRESENTS:
November 13, 1997

I hereby certify that the foregoing is a true and correct copy of an extract from the Minutes of El Paso County Commissioners' Court Meeting held October 6, 1997.

HECTOR ENRIQUEZ, JR., COUNTY CLERK
EL PASO COUNTY, TEXAS


SUE ANNE WARREN, DEPUTY

County of El Paso, Texas

Appendix D

Statistical Information

Table 1

County of El Paso, Texas
General Governmental Expenditures by Function (1)
 Last Ten Fiscal Years
 (Unaudited)
 (Amounts Expressed in Thousands)

Fiscal Year	General Government	Administration of Justice	Public Safety	Health and Welfare	Community Services	Culture and Recreation	Resource Development	Public Works	Debt Service	Capital Outlays	Total
1988	\$11,814	\$9,230	\$15,881	\$7,493	\$157	\$1,660	\$3,113	\$1,413	\$3,426	\$8,833	\$63,020
1989	11,914	10,201	17,891	8,851	6	1,698	3,206	1,585	7,869	12,648	75,869
1990	13,166	11,249	21,058	9,967	1,211	2,002	3,299	1,679	7,340	23,171	94,142
1991	15,223	13,276	24,207	11,974	1,808	2,325	3,755	1,330	7,436	25,406	106,740
1992	16,241	14,654	24,556	10,937	2,536	3,698	3,390	1,515	12,677	7,418	97,622
1993	12,529	15,112	25,764	10,563	3,110	2,022	3,114	1,929	9,144	9,520	92,807
1994	15,033	15,790	28,912	6,755	3,889	2,178	1,897	2,233	14,466	8,609	99,762
1995	15,348	16,119	32,427	7,476	3,967	2,379	1,596	2,461	13,613	7,082	102,468
1996	15,972	18,441	33,352	9,134	1,625	2,203	1,810	2,948	13,738	11,180	110,403
1997	17,226	21,085	35,135	7,269	849	2,683	1,855	3,182	13,641	36,028	138,953

(1) Includes general, special revenue, debt service, and capital projects funds.

General Governmental Expenditures By Function
 Fiscal Year 1997

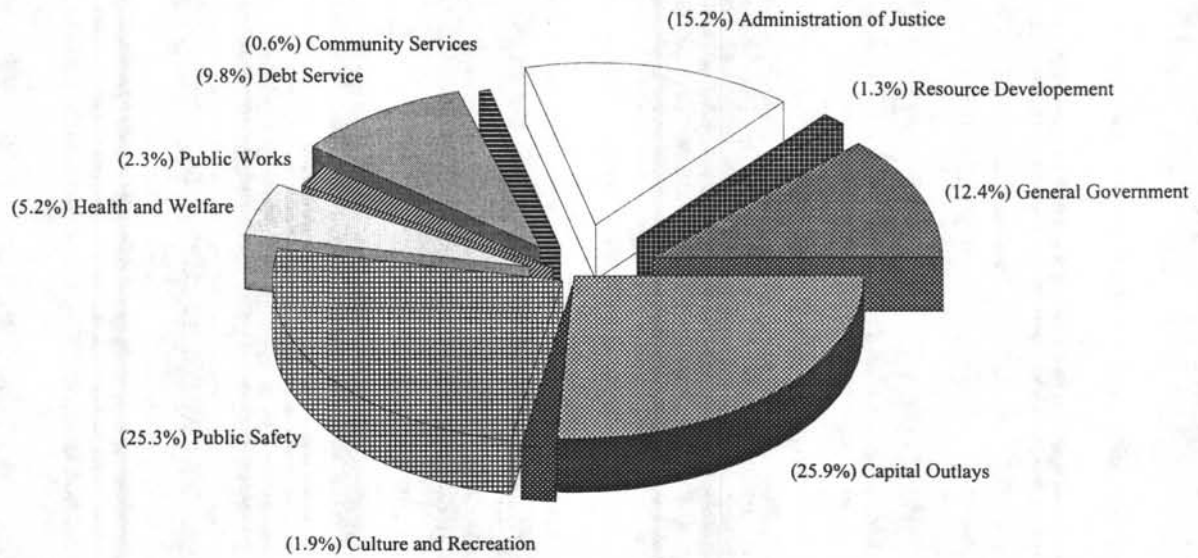


Table 2

County of El Paso, Texas
General Governmental Revenues by Source (1)
Last Ten Fiscal Years
(Unaudited)
(Amounts Expressed in Thousands)

Fiscal Year	Taxes	Licenses and Permits	Inter-governmental	Charges for Services	Fines	Interest	Miscellaneous	Total
1988	\$35,256	\$181	\$8,995	\$12,358	\$1,418	\$3,738	\$626	\$62,572
1989	42,081	170	8,863	12,845	1,182	6,613	1,004	72,758
1990	40,941	176	11,938	13,210	1,494	4,923	1,746	74,428
1991	40,413	168	10,851	13,778	1,514	3,544	2,122	72,390
1992	49,416	199	11,628	19,270	2,040	1,897	1,900	86,350
1993	54,108	191	12,110	20,880	2,079	2,338	1,491	93,197
1994	60,614	198	10,980	20,390	1,861	2,488	1,506	98,037
1995	63,077	193	10,630	18,827	2,130	4,176	1,875	100,908
1996	64,589	193	11,523	20,714	1,989	3,857	2,579	105,444
1997	70,759	165	14,555	22,002	3,026	3,130	2,677	116,314

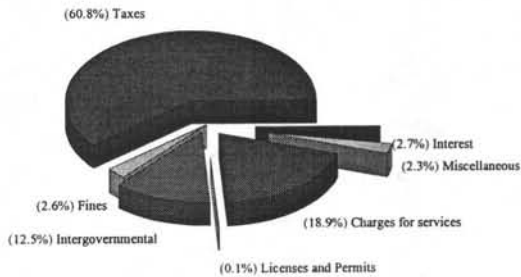
(1) Includes general, special revenue, debt service and capital project funds.

Table 2A

County of El Paso, Texas
General Governmental Tax Revenues by Source
Last Ten Fiscal Years
(Unaudited)
(Amounts Expressed in Thousands)

Fiscal Year	Property Tax	Sales Tax	Hotel Occupancy Tax	Bingo Tax	Bank Franchise Tax	Mixed Beverage Tax	Total
1988	\$25,125	\$ 7,875	\$1,273	\$150	\$143	\$690	\$35,256
1989	25,653	14,138	1,290	158	112	730	42,081
1990	23,440	15,145	1,347	153	70	786	40,941
1991	22,015	15,969	1,408	150	49	822	40,413
1992	29,853	17,137	1,442	135	-	849	49,416
1993	33,237	18,452	1,493	73	-	853	54,108
1994	38,160	19,915	1,572	118	-	849	60,614
1995	40,581	20,009	1,543	111	-	833	63,077
1996	42,290	19,727	1,669	97	-	806	64,589
1997	47,604	20,481	1,779	84	-	811	70,759

General Governmental Revenues by Source
Fiscal Year 1997



General Governmental Tax Revenues by Source
Fiscal Year 1997

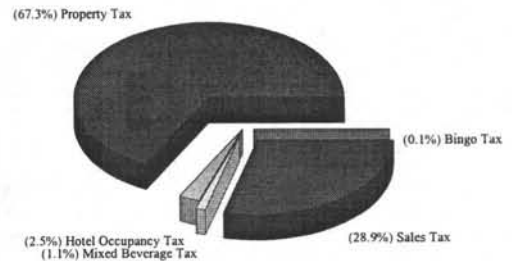


Table 3

County of El Paso, Texas
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)
(Amounts Expressed in Thousands)

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
1988	\$25,180	\$23,900	94.92%	\$1,305	\$25,205	100.10%	\$2,956	11.74%
1989	25,851	24,361	94.24	1,292	25,653	99.23	3,182	12.31
1990	23,354	21,934	93.92	1,506	23,440	100.37	3,226	13.81
1991	22,169	20,629	93.05	1,386	22,015	99.31	3,389	15.29
1992	30,548	28,623	93.70	1,230	29,853	97.72	4,046	13.24
1993	33,343	31,270	93.78	1,967	33,237	99.68	4,242	12.72
1994	38,052	36,193	95.11	1,967	38,160	100.28	4,299	11.30
1995	40,495	38,676	95.51	1,905	40,581	100.21	4,538	11.21
1996	41,882	40,387	96.43	1,903	42,290	100.97	4,617	11.02
1997	47,678	45,481	95.39	2,123	47,604	99.84	4,822	10.11

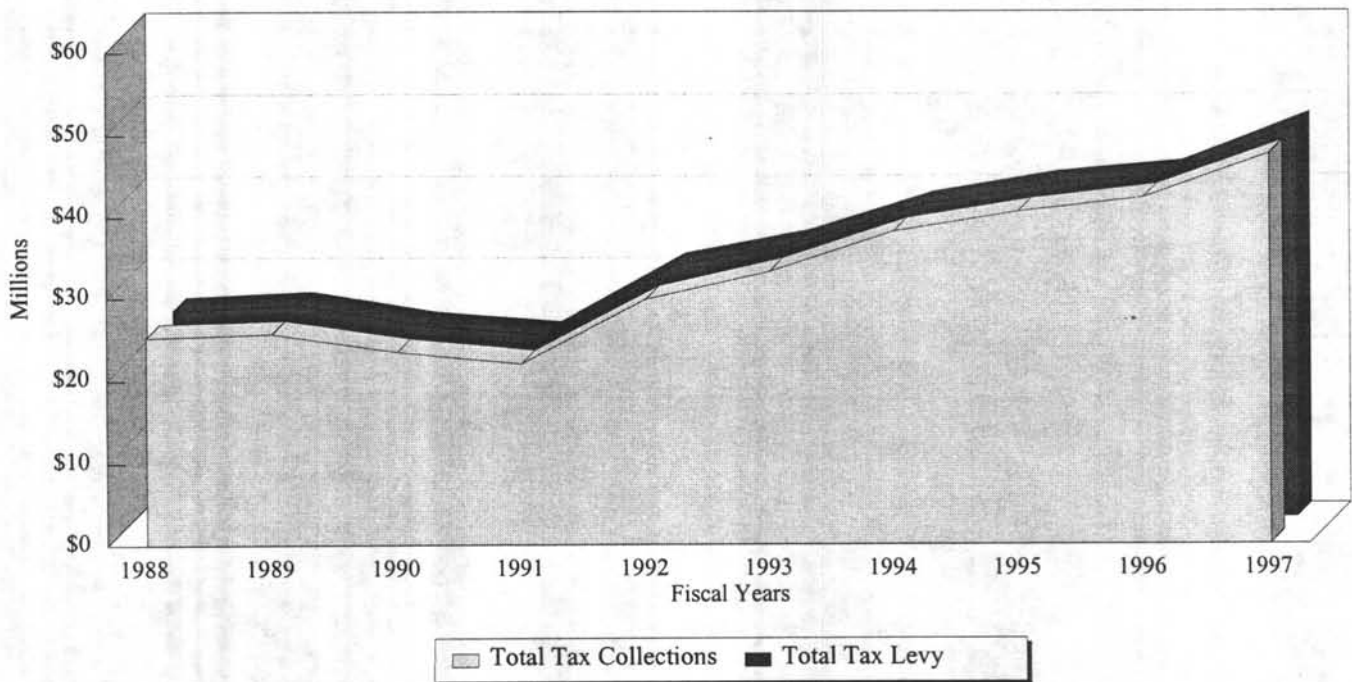


Table 4

County of El Paso, Texas
Assessed and Estimated Actual Value of Property
Last Ten Fiscal Years
(Unaudited)
(Amounts Expressed in Thousands)

Fiscal Year	Real Property		Personal Property		Exemptions	Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value	
1988	\$10,358,223	\$10,358,223	\$1,950,888	\$1,950,888	\$1,172,446	\$11,136,665	\$12,309,111	90.48%
1989	10,479,305	10,479,305	2,073,831	2,073,831	1,119,699	11,433,437	12,553,136	91.08
1990	10,901,834	10,901,834	2,153,095	2,153,095	1,145,710	11,909,219	13,054,929	91.22
1991	11,549,574	11,549,574	2,086,753	2,086,753	1,589,151	12,047,176	13,636,327	88.35
1992	12,321,608	12,321,608	2,085,090	2,085,090	1,601,185	12,805,513	14,406,698	88.89
1993	12,473,812	12,473,812	2,181,312	2,181,312	1,681,031	12,974,093	14,655,124	88.53
1994	12,831,699	12,831,699	2,233,138	2,233,138	1,805,031	13,259,806	15,064,837	88.02
1995	15,162,311	15,162,311	2,449,731	2,449,731	2,672,480	14,939,562	17,612,042	84.83
1996	15,770,933	15,770,933	2,708,464	2,708,464	2,867,600	15,611,797	18,479,397	84.48
1997	15,422,587	15,422,587	2,322,562	2,322,562	1,717,308	16,027,841	17,745,149	90.32

Total Assessed Value

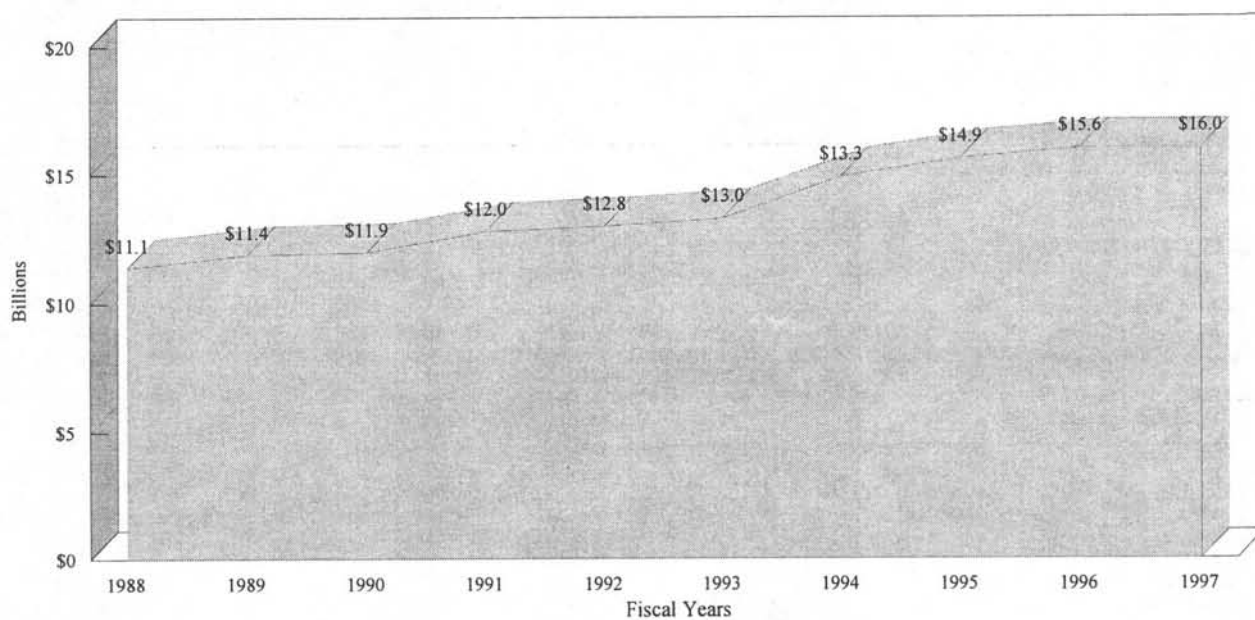


Table 5

County of El Paso, Texas
Property Tax Rates (1)
Direct and Overlapping Governments
Last Ten Calendar Years
(Unaudited)

Name of Government	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997
Anthony Ind. School District	\$.73800	\$.86500	\$ 1.04000	\$.33000	\$.33000	\$ 1.28500	\$ 1.37446	\$ 1.36500	\$ 1.38500	\$ 1.35000
Canutillo Ind. School District	.72256	.83300	1.01250	.41400	.49400	1.47000	1.51103	1.57399	1.67000	1.67000
City of Anthony	.23796	.21005	.23664	.23590	.24089	.24934	.24062	.23448	.24473	.25074
City of El Paso	.49542	.51616	.56024	.60746	.60746	.62145	.64379	.65322	.63592	.63592
City of Horizon			.12547	.12547	.14955	.16955	.16955	.16955	.16955	.16955
City of Socorro	.33000	.33000	.28000	.29811	.29811	.36839	.37529	.37529	.38355	.38355
Clint Ind. School District	1.29000	1.63000	1.70000	.61200	.52640	1.53000	1.65000	1.53677	1.56042	1.64240
County of El Paso	.22610	.19610	.18669	.25356	.26038	.29329	.30540	.28034	.30540	.31500
El Paso Community College	.09833	.09375	.09696	.09894	.09961	.09932	.10056	.10028	.10507	.10364
El Paso County Education District (3)				.83600	.93600					
EPCO Rural Fire Prev. Dist. No. 1	.03000	.02967	.03000	.03000	.03000	.02952				
EPCO Rural Fire Prev. Dist. No. 2	.03000	.03000	.03000	.03000	.03000	.03000	.03000			
EPCO Emergency Service District No. 1 (4)							.10000	.07992	.08033	.08332
EPCO Emergency Service District No. 2 (5)								.07000	.07500	.10000
EPCO Tornillo Water Improvement Dist.	1.00000	.09720	.08415	.08690	.08785	.08816	.08700	.07576	.07744	.07101
EPCO Water Authority (Horizon)	.50000	.49500	.50000	.45523	.45523	.44856	.44755	.45960	.46195	.47875
El Paso Ind. School District	.77309	1.00390	1.00390	.36451	.36451	1.30051	1.53970	1.52468	1.51498	1.51523
Fabens Ind. School District	1.15000	1.15000	1.15000	.35400	.25400	1.31000	1.31000	1.23000	1.31332	1.37000
Hacienda Del Norte Water Imp. Dist.	.19828	.14848	.14583	.14437	.14431	.14181	.13966	.13033	.12772	.12484
Homestead Municipal Util. Dist. (2)			1.32635	1.32635	1.06868	1.21570	1.14000	.91000	.75265	.72000
Homestead Municipal Util. Dist. No. 1 (2)	1.18612	1.32635								
Homestead Municipal Util. Dist. No. 2 (2)	.50000	1.50000								
Lower Valley Water Authority	.12000	.12000	.12000	.12000	.12000	.12000	.12000	.12000	.12000	.12000
R. E. Thomason General Hospital	.18701	.18804	.28230	.21468	.20532	.20532	.21724	.19374	.19374	.19130
San Elizario Ind. School District	1.01848	.98263	1.67148	1.00941	.82755	1.68222	1.62199	1.17212	1.50000	1.47516
Socorro Ind. School District	1.03000	1.19960	1.38680	.51736	.55000	1.48000	1.48000	1.47000	1.47000	1.38000
Tornillo Ind. School District	1.06583	1.05936	1.49000	.50456	.52462	1.35000	1.46970	1.33000	1.3608	1.23174
Town of Clint	.24430	.24430	.23962	.24497	.23731	.24100	.36000	.35000	.35929	.36394
Westway Water Imp. District	.56000	.81748	1.04398	1.01852	.75823	.71183	.56334	.42060	.33464	.27265
Ysleta Ind. School District	.80207	1.00022	.99784	.42000	.46248	1.44000	1.65000	1.60597	1.64952	1.58025
Downtown Management District (6)										.12000

- (1) These property tax rates are expressed in dollars per \$100 assessed valuation.
- (2) The Homestead Municipal Utility District No. 1 and the Homestead Municipal Utility District No. 2 were consolidated into the Homestead Municipal Utility District in January 1990.
- (3) Senate Bill 7 abolished the El Paso County Education District.
- (4) The EPCO Rural Fire Prevention District No. 1 was changed to a new taxing entity called the El Paso County Emergency Service District No. 1 in March 1994.
- (5) The EPCO Rural Fire Prevention District No. 2 was changed to a new taxing entity called the El Paso County Emergency Service District No. 2 in July 1995.
- (6) The downtown management district was created in March 1997 in an effort to revitalize the downtown area.

Table 6

County of El Paso, Texas
Principal Taxpayers
September 30, 1997
(Unaudited)
(Amounts Expressed in Thousands)

Taxpayer	Type of Business	1997 Assessed Valuation	Percentage of Total Assessed Valuation
Southwestern Bell Telephone	Telephone communications	\$184,232	1.15%
El Paso Electric Company	Electric utility	174,510	1.09%
Chevron U.S.A., Inc.	Oil refinery	109,691	0.68%
Refinery Holding Co. L.P.	Oil refinery	109,477	0.68%
Phelps-Dodge Refining Corp.	Copper refinery	93,489	0.58%
ASARCO, Inc.	Smelting and refining	66,181	0.41%
El Paso Natural Gas Company	Natural gas pipeline supplier	55,468	0.35%
Property Trust of America	Real estate management	54,469	0.34%
Simon Property Group L.P.	Real estate development	49,838	0.31%
Tenet Hospitals LTD	Health care	44,112	0.28%
Totals		<u>\$941,467</u>	<u>5.87%</u>

Table 7

County of El Paso, Texas
Operating Budgets for Various Funds
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Debt Service Fund	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Total
1988	\$3,474,168	\$48,376,038	\$8,777,000			\$60,627,206
1989	8,257,697	50,634,329	10,481,312		\$1,593,204	70,966,542
1990	7,307,530	58,927,046	14,728,046	\$35,141,315	5,965,143	122,069,080
1991	7,701,148	68,191,042	15,870,898	30,859,048	15,097,567	137,719,703
1992	41,268,639	60,479,643	15,941,230	15,038,869	2,018,201	134,746,582
1993	25,146,799	61,217,545	20,836,476	44,011,465	1,210,905	152,423,190
1994	19,986,595	66,969,983	21,902,026	3,322,531		112,181,135
1995	13,759,908	74,700,943	21,953,781	8,228,827		118,643,459
1996	13,737,623	78,665,913	23,438,664	395,300		116,237,500
1997	13,640,814	82,575,608	35,831,320	19,317,154	455,752	151,820,648

Annual Operating Budget Totals
Last Ten Fiscal Years (Unaudited)

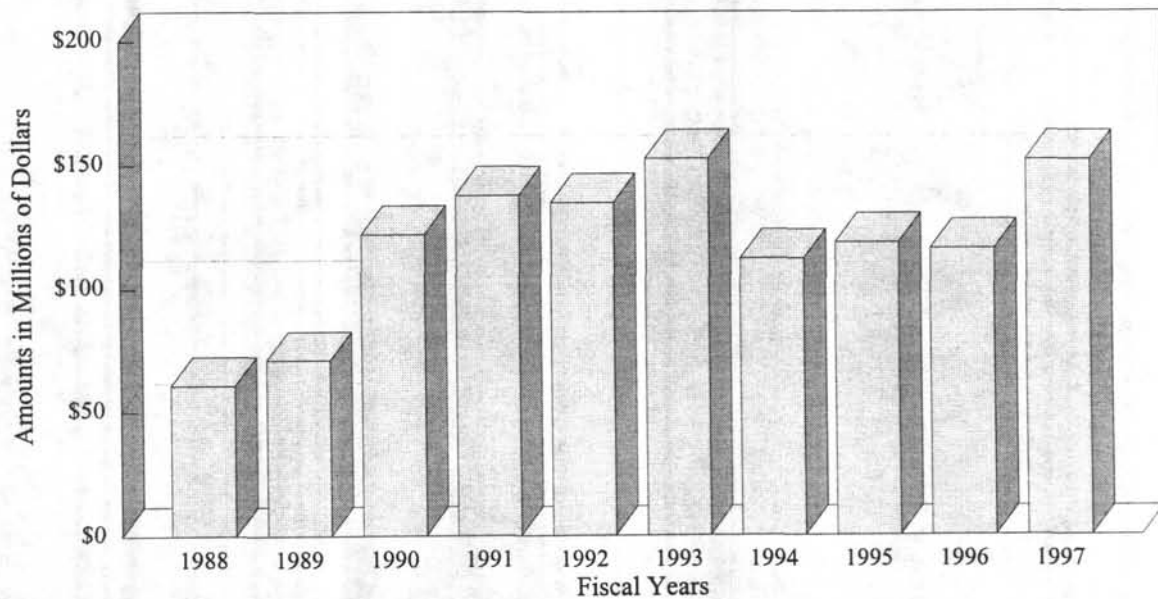


Table 8

County of El Paso, Texas
 Computation of Legal Debt Margin
 September 30, 1997
 (Unaudited)
 (Amounts Expressed in Thousands)

Assessed Valuation:	
Assessed Value of Real Property	\$13,705,279
Assessed Value of Personal Property	<u>2,322,562</u>
Total Assessed Value	<u><u>\$16,027,841</u></u>
Legal debt margin:	
Debt limitation - 5% of Total Assessed Value (1)	\$801,392
Debt Applicable to Limitation:	
Total bonded debt	\$108,663
Less: Amount available for repayment of general obligation bonds	<u>1,132</u>
Total debt applicable to limitation	<u>107,531</u>
Legal debt margin	<u><u>\$693,861</u></u>

(1) Vernon's Civil Statutes of the State of Texas Annotated, Article 722

Table 9

County of El Paso, Texas
Ratio of Net General Obligation Bonded Debt
To Assessed Value and Net General Obligations Debt Per Capita
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Population(1)(2)	Assessed Value(1)	Gross Bonded Debt(1)(3)	Debt		Net Bonded Debt(1)	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
				Less Debt Service Fund(1)(4)	Payable from Enterprise Revenues(1)			
1988	599	\$11,136,665	\$71,730	\$1,050		\$70,680	0.63 %	\$118.00
1989	595	11,433,437	77,750	2,493	\$8,100	67,157	0.59	112.87
1990	607	11,909,219	76,135	1,754	8,100	66,281	0.56	109.19
1991	604	12,047,176	85,280	1,558	7,930	75,792	0.63	125.48
1992	621	12,805,513	83,208	2,021	7,745	73,442	0.57	118.26
1993	619	12,974,093	115,448	3,068		112,380	0.87	181.55
1994	636	13,259,806	113,588	1,195		112,393	0.85	176.72
1995	652	14,939,562	112,223	844		111,379	0.75	170.83
1996	668	15,611,797	106,296	1,094		105,202	0.67	157.48
1997	682	16,027,841	108,663	1,132		107,531	0.67	157.67

(1) Amounts expressed in thousands.

(2) Source: City Planning Department, City of El Paso, Texas.

(3) The 1989-1992 amounts include revenue bonds.

(4) Amounts available for repayment of general obligation bonds.

County of El Paso, Texas
Ratio of Annual Debt Service Expenditures
For General Obligation Bonded Debt
To Total General Governmental Expenditures
Last Ten Fiscal Years
(Unaudited)
(Amounts Expressed in Thousands)

Fiscal Year	Principal	Interest Plus Agent and Noncommitant Fees	Total Debt Service	Total General Governmental Expenditures (1)	Ratio of Debt Service to General Governmental Expenditures
1988	\$1,375	\$2,051	\$3,426	\$63,020	5.44%
1989	2,080	5,789	7,869	75,869	10.37
1990	2,520	4,687	7,207	94,142	7.66
1991	2,940	4,496	7,436	106,740	6.97
1992	3,345	6,451	9,796	97,623	10.03
1993	4,000	5,143	9,143	92,807	9.85
1994	6,000	8,466	14,466	99,762	14.50
1995	6,965	6,648	13,613	102,468	13.29
1996	5,928	7,810	13,738	110,403	12.44
1997	6,383	7,258	13,641	138,953	9.82

(1) Includes general, special revenue, debt service and capital projects funds.

Table 11

County of El Paso, Texas
Computation of Direct and Overlapping Bonded Debt
General Obligation Bonds
September 30, 1997
(Unaudited)
(Amounts Expressed in Thousands)

Jurisdiction	General Obligation Bonded Debt Outstanding	Percentage Applicable to County of El Paso	Amount Applicable to County of El Paso
Direct:			
County of El Paso	\$108,663	100%	\$108,663
Overlapping:			
Anthony Independent School District	1,319	100	1,319
Canutillo Independent School District	20,139	100	20,139
City of Anthony	447	100	447
City of El Paso	271,665	100	271,665
Clint Independent School District	20,405	100	20,405
El Paso County Water Authority (Horizon)	8,635	100	8,635
El Paso Independent School District	216,182	100	216,182
Fabens Independent School District	732	100	732
Homestead Municipal Utility District	2,113	100	2,113
R. E. Thomason General Hospital	32,479	100	32,479
San Elizario Independent School District	11,635	100	11,635
Socorro Independent School District	136,693	100	136,693
Tornillo Independent School District	3,811	100	3,811
Westway Water Improvement District	539	100	539
Ysleta Independent School District	62,199	100	62,199
TOTAL	\$897,656	100%	\$897,656

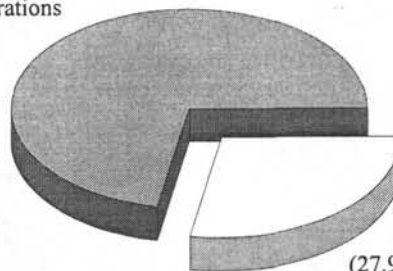
**County of El Paso, Texas
Tax Rates and Fund Allocations (1)
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Total Tax Rate	Maintenance and Operations Tax Rate	Debt Service Tax Rate
1988	\$0.22610	\$0.19856	\$0.02754
1989	0.22610	0.15822	0.06788
1990	0.19610	0.13890	0.05720
1991	0.18669	0.13440	0.05229
1992	0.25356	0.18289	0.07067
1993	0.26038	0.19302	0.06735
1994	0.29329	0.19727	0.09602
1995	0.30540	0.21215	0.09325
1996	0.28034	0.19076	0.08958
1997	0.30540	0.22021	0.08519

(1) These tax rates and fund allocations are expressed in dollars per \$100 assessed valuation.

**Components of the Tax Rate for
Fiscal Year 1997**

(72.1%) Maintenance and Operations



(27.9%) Debt Service

Table 13

**County of El Paso, Texas
Demographic Statistics
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Population(1)	Per Capita Income(1)(3)	Median Age(1)(3)	Education Level	Schools Enrollment(1)	Unemployment Rate (2)
				In Years of Formal Schooling(1)		
1988	598,853	\$9,244	26.0	11.0	133,740	11.1%
1989	595,360	9,647	26.4	12.1	131,317	9.7
1990	606,783	10,168	27.5	11.9	141,124	10.7
1991	604,202	10,987	27.0	12.3	160,774	10.8
1992	621,000	11,508	27.0	12.3	163,185	10.7
1993	619,286	11,615	27.9	12.2	184,179	9.4
1994	635,800	12,497	28.0	12.0	185,413	9.0
1995	652,225	12,790	28.7	12.0	199,118	9.9
1996	667,532	12,790	28.7	12.0	199,118	11.7
1997	682,000	12,790	28.7	12.6	188,175	11.1

SOURCES:

- (1) City Planning Department, City of El Paso, Texas.
- (2) Texas Employment Commission.
- (3) Latest figures from the 1990 census.

Table 14

County of El Paso, Texas
Property Value, Construction and Bank Deposits
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Property Value (1)				Commercial Construction (2)		Residential Construction (2)		Bank Deposits(1)(3)
	Commercial	Residential	Exemptions	Total	Units	Value(1)	Units	Value(1)	
1988	\$5,046,736	\$7,262,375	\$1,172,446	\$11,136,665	271	\$52,958	2,847	\$186,193	\$3,448,898
1989	4,895,723	7,657,413	1,119,699	11,433,437	472	67,420	1,351	192,980	3,552,365
1990	5,091,422	7,963,507	1,145,710	11,909,219	420	100,768	1,655	91,152	10,835,653
1991	5,318,168	8,318,159	1,589,151	12,047,176	205	85,777	1,341	74,077	6,824,250
1992	5,618,612	8,788,085	1,601,185	12,805,513	435	87,557	2,162	118,675	8,881,500
1993	5,627,607	9,027,517	1,681,031	12,974,093	388	54,146	2,088	117,043	8,225,851
1994	5,778,709	9,286,128	1,805,031	13,259,806	483	70,881	2,053	137,808	8,347,266
1995	6,597,863	11,014,179	2,672,480	14,939,562	560	81,646	2,242	124,295	(4)
1996	6,908,089	11,571,308	2,867,600	15,611,797	549	115,772	2,175	134,538	(4)
1997	7,427,581	10,317,568	1,717,308	16,027,841	164	122,302	2,484	149,019	(4)

(1) Amounts expressed in thousands.

(2) Source: Public Inspection Department, City of El Paso, Texas.

(3) Source: Federal Reserve Bank of Dallas.

(4) Not available.

Table 15

County of El Paso, Texas
Employee Retirement Plan
Analysis of Funding Progress
Last Ten Calendar Years
(Unaudited)
(Amounts Expressed in Millions)

Calendar Year	Net Assets Available For Benefits	Pension Benefit Obligation	Percentage Funded	(Unfunded) or Assets in Excess of Pension Benefit Obligation	Annual Covered Payroll	(Unfunded) or Assets in Excess of Pension Benefit Obligation as a Percentage of Covered Payroll
1987	\$20.8	\$20.3	102.5%	\$0.5	\$23.2	2.1 %
1988	24.7	24.1	102.5	0.6	25.9	2.3
1989	29.3	29.0	101.0	0.3	32.6	0.9
1990	35.5	31.0	114.5	4.5	37.7	11.9
1991	42.8	37.3	114.7	5.5	38.6	14.2
1992	49.8	43.3	115.1	6.5	39.4	16.5
1993	58.0	53.0	109.4	5.0	42.5	11.7
1994	66.9	68.6	97.5	(1.7)	45.2	(3.7)
1995	75.3	76.4	98.6	(1.0)	48.3	(2.1)
1996	85.5	86.0	99.4	(.5)	51.6	(1.0)

County of El Paso, Texas
Miscellaneous Statistics
September 30, 1997
(Unaudited)

<u>History</u>	El Paso County was created from Bexar District in 1849, organized in 1850, and incorporated in 1871. Parts of El Paso County were taken to form Culberson County in 1911 and Hudspeth County in 1915.			
<u>Form of Government</u>	The County is a public corporation and a political subdivision of the State of Texas.			
<u>Geography</u>	The County of El Paso, with about 1,058 square miles of land area, is located in the far west portion of the State of Texas, bordered on the west by the Rio Grande river and on the north by the State of New Mexico.			
<u>Climatic Conditions</u>	Altitudes in the County range from approximately 3,500 to 7,200 feet. The mean annual rainfall is 8.65 inches. Daytime high temperatures range from the 90's into the low 100's during the summer months. Summer nighttime temperatures average 70 degrees. The average daily high temperature in January is 57 degrees. Winter nighttime lows are generally in the 30's and 20's, dipping occasionally into the teens.			
<u>Population</u>		1970	359,291	
		1980	479,899	
		1990	606,783	
		1991	604,202	
		1992	621,000	
		1993	619,286	
		1994	635,800	
		1995	652,225	
		1996	667,532	
		1997	682,000	
<u>Employment</u>				
	<u>Year</u>	<u>Work Force</u>	<u>Employed</u>	<u>Unemployment Rate</u>
	1970	114,300	107,700	5.8%
	1980	173,450	157,300	9.3%
	1990	256,700	229,300	10.7%
	1991	259,900	231,800	10.8%
	1992	258,000	230,500	10.7%
	1993	267,100	242,000	9.4%
	1994	276,439	251,482	9.0%
	1995	287,100	258,800	9.9%
	1996	284,892	251,554	11.7%
	1997	292,000	259,627	11.1%

**County of El Paso, Texas
Miscellaneous Statistics
September 30, 1997
(Unaudited)**

<u>Road and Highways</u>	There are about 630 maintained miles of roads in the County.				
<u>Employees</u>	The County has 1,788 full time regular and 123 part-time employees.				
<u>Recreation</u>	The County Coliseum provides space and facilities for shows, concerts, circuses, rodeos and ice hockey. There are 131 parks, 15 swimming pools and 3 golf courses located within the County.				
<u>Educational Facilities</u>	University of Texas at El Paso enrollment - 15,166 students El Paso Community College enrollment - 19,845 students High schools - 29 Middle schools - 35 Intermediate and elementary schools - 118 Private schools - elementary and high schools - 33 Business and vocational schools - 31 Alternative schools - 43				
<u>Medical Facilities</u>	Thirteen hospitals provide 2,191 beds. County ratios: Doctors to population, 1 to 836 Dentists to population, 1 to 3,589 Hospital beds to population, 1 to 311 William Beaumont Army Medical Center serving active and retired military personnel, has 544 beds not included in the above figures.				
<u>Finance</u>	Federal and state chartered banks - 10 with 42 branch locations. Credit Unions - 18 with 13 branch locations.				
<u>Retail Sales</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
	\$4,384,258,813	\$4,630,282,072	\$5,051,961,687	\$4,987,281,378	\$5,508,763,690
<u>Cultural</u>	Churches 425 Major newspapers 1 Radio stations 18 Local television stations 10 Cable TV is available				

(Concluded)



GLOSSARY

County of El Paso, Texas

Glossary

This glossary contains definitions for many of the most frequently used accounting and budgeting words, acronyms and abbreviations. These definitions are in a special context that is proper for governmental and nonprofit entities.

County of El Paso

Glossary

Account Group	This is a self-balancing set of accounts, but not a fiscal entity, therefore, it is 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.
ADPICS	An acronym for Advanced Purchasing Inventory Control System.
Allocation	A part of a lump-sum appropriation which is designated for expenditure by specific organizational units and/or special purposes, activities or objects.
Annualize	Taking changes that occurred for only part of a year and projecting their costs for a full year for budgetary purposes.

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 accordance 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.
Attrition	This is a reduction of employees caused by resignations, retirements, deaths and reassignments. Attrition does not result from layoffs.
Authorized Positions	These are authorized employee positions in the adopted budget that may be filled during the year.
Base Budget	Costs associated with continuing the existing level of services in the current budget year.
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. <i>Note.</i> 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.
Bond Refinancing	This occurs when bonds are redeemed and reissued to obtain more favorable interest rates and/or terms.
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. Budget adjustments are made only with Commissioners Court approval upon departmental recommendations.
Budget Calendar	A schedule of target dates for preparing and adopting the County's budget.
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 part 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.
CAD	This refers to the El Paso Central Appraisal District.
CAFR	This is an acronym for the Comprehensive Annual Financial Report.

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 Improvement Program (CIP)	A plan for capital outlays to meet the County's long-term capital needs.
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.
CJIS	The computerized Criminal Justice Information System is commonly referred to as "CJIS".
Continuing Appropriations	An appropriation which, once established, is automatically renewed without further legislative action, period after period, until altered or revoked.
Cost-of-Living Adjustments (COLA)	An increase of wages and salaries to offset all or part of inflationary impacts.
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. A debt service fund was 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

The record of a financial transaction in its appropriate book of accounts.

EPCAD

The El Paso County Alcohol and Drug Abuse Program is also known as "EPCAD".

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.

FAMIS

An acronym for Financial Accounting Management Information System.

Fiscal Period

Any period at the end of which a governmental unit determines its financial position and the results of its operations.

Fiscal Year (FY)

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. In El Paso County, each fiscal year begins October 1 and ends September 30. Fiscal year 1995 means the fiscal year ending September 30, 1995.

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.
GAAP	This is an acronym for Generally Accepted Accounting Principals.
GASB	This is an acronym for Governmental Accounting Standards Board.
General Fixed Assets	Those fixed assets of a governmental unit which are not accounted for by a proprietary or fiduciary fund.
General Fixed Assets Account 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.
GFOA	This acronym stands for Government Finance Officers Association of the United States and Canada.
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 Revenues

Revenue from other governments. Grants, shared revenues, and entitlements are types of intergovernmental revenues.

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 service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service 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, etcetera.

Long-Term Debt

Debt with a maturity of more than one year after the date of issuance.

Modified Accrual Basis

A method of accounting which is 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 <i>obligation</i> has essentially the same meaning as <i>encumbrance</i> 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 that requires 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.
TCDRS	This acronym stands for the Texas County and District Retirement System.
User Charge	A charge levied against users of a service or purchasers of a product of an enterprise fund or an internal service fund.
Unit Cost	The cost associated with producing a unit of service or specific product.
Value	As used in governmental accounting, this term designates (1) the act of describing anything in terms of money, or (2) the measure of an item in terms of money. The term should not be used without further qualification.
Vested Benefits	Accrued vacation and sick leave hours which are an employee benefit with rates being determined based on length of time in service. Vacation hours are paid to employees upon leaving employment with the County with sick leave being utilized only for legitimate sickness during regular employment. An exception to this general rule exist for County Sheriff Deputies under collective bargaining which requires that sick leave hours be paid upon terminating or retiring from the County. Over the years, this has resulted in large payments to individuals which retired from the County and received payment via vested benefit payments. No other employees receive vested benefit payments within the County.

Work Program

A plan of work proposed to be done during a particular period by an administrative agency in carrying out its assigned activities.

Yield

The rate of interest earned on an investment or paid on a debt.

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.





A view of the inside of Ascarate Park Swimming Pool located in Ascarate Regional Park at 6900 Delta.

We hope this document has provided some insight about the County's government and its budget for the fiscal year 1998.

