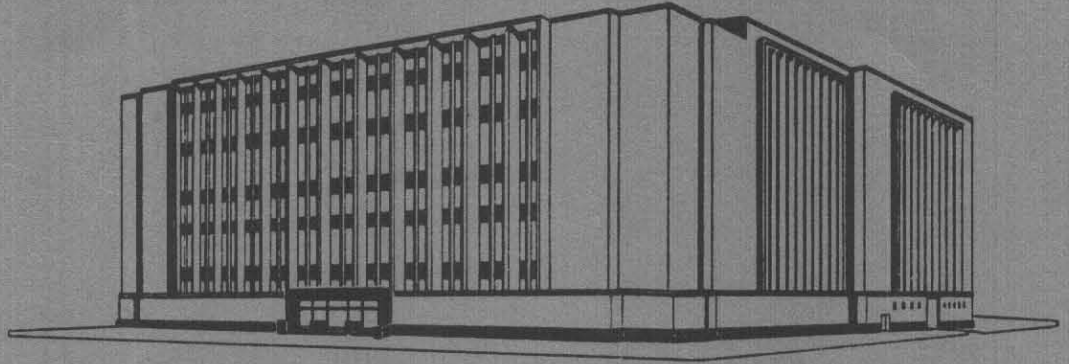


**T  
E  
X  
A  
S  
  
1  
9  
7  
4**



**COUNTY of EL PASO**

**ANNUAL  
REPORT**

**FOR YEAR ENDED DECEMBER 31,**

**1974**

**WILLIS H. SAMPLE**

**COUNTY AUDITOR  
EL PASO, TEXAS**

RACERASE BOND  
SOUTHWORTH CO. U.S.A.  
25% COTTON FIBER

ANNUAL FINANCIAL REPORT

FOR

COUNTY OF EL PASO, TEXAS

FOR THE YEAR ENDED DECEMBER 31, 1974

W. H. Sample  
El Paso County Auditor  
El Paso, Texas

ANNUAL REPORT

COUNTY OF EL PASO, TEXAS

T A B L E O F C O N T E N T S

|   | <u>Page</u> |
|---|-------------|
| LETTER OF TRANSMITTAL . . . . .   | i           |
| CERTIFICATION OF GEORGE ANGELOS & CO.,<br>CERTIFIED PUBLIC ACCOUNTANTS . . . . .  | iv          |
| FINANCIAL STATEMENTS  |             |
| A-1 Combined Balance Sheet - All Funds - Assets . . . . .   | 1           |
| A-1 Combined Balance Sheet - All Funds - Liabilities . . . . .  | 3           |
| A-2 Comparative Balance Sheets for Years Ending<br>December 31, 1972, 1973 and 1974 - Assets . . . . .                  | 5           |
| A-2 Comparative Balance Sheets for Years Ending<br>December 31, 1972, 1973 and 1974 - Liabilities . . . . .             | 6           |
| A-3 Statement of Changes in Taxes Receivable . . . . .  | 7           |
| A-4 Summary Statement of Cash Receipts and Disbursements - All Funds .  | 8           |
| A-5 Statement of Investments . . . . .  | 9           |
| GENERAL FUND  |             |
| B-1 Balance Sheet . . . . .   | 10          |
| B-2 Analysis of Changes in Fund Balance . . . . .   | 11          |
| B-3 Summary Statement of Revenue - Estimated and Actual . . . . .   | 12          |
| B-4 Summary Statement of Expenditures -<br>Compared with Appropriations . . . . .                                       | 13          |
| B-5 Statement of Revenue - Estimated and Actual . . . . .   | 15          |
| B-6 Statement of Expenditures Compared with Authorizations . . . . .  | 16          |
| ROAD AND BRIDGE FUND  |             |
| C-1 Balance Sheet . . . . .   | 22          |
| C-2 Analysis of Changes in Fund Balance . . . . .   | 23          |
| C-3 Statement of Revenue - Estimated and Actual and Statement<br>of Expenditures Compared with Authorizations . . . . . | 24          |
| REVENUE SHARING TRUST FUND  |             |
| Notes to Financial Statements . . . . .   | 25          |
| D-1 Balance Sheet . . . . .   | 26          |
| D-2 Analysis of Changes in Fund Balance . . . . .   | 27          |
| D-3 Statement of Revenues - Estimated and Actual . . . . .  | 28          |
| D-4 Analysis of Changes in Appropriated Balance . . . . .   | 31          |
| D-5 Statement of Expenditures . . . . .   | 32          |

ANNUAL REPORT

COUNTY OF EL PASO, TEXAS

T A B L E O F C O N T E N T S

|                                   | <u>Page</u>  |
|-----------------------------------|--|
| INTEREST AND SINKING FUNDS        |  |
| E-1                               | Balance Sheet . . . . . 33   |
| E-2                               | Analysis of Changes in Fund Balance . . . . . 34                         |
| E-3                               | Statement of Revenues - Estimated and Actual . . . . . 35                |
| TRUST AND AGENCY FUNDS            |  |
| F-1                               | Balance Sheet . . . . . 36   |
| F-2                               | Statement of Cash Receipts and Disbursements . . . . . 37                |
|                                   | Notes to Financial Statements . . . . . 39                               |
| STATEMENTS OF FIXED ASSETS        |  |
| G-1                               | Comparative Statement of Fixed Assets . . . . . 40                       |
| G-2                               | Detailed Statement of General Fixed Assets . . . . . 41                  |
| ANALYSIS OF LONG-TERM DEBT        |  |
| H-1                               | Analysis of Changes in Bonded Debt Occurring During Year 1974 . . . . 42 |
| H-2                               | Statement of Bond Principal and Interest by Various Issues . . . . . 44  |
| H-3                               | Statement of General Bonded and Mortgage Debt and Interest . . . . . 45  |
| H-4                               | Amortization Schedule of Bonded Indebtedness until Maturity . . . . . 46 |
| MISCELLANEOUS STATISTICAL SECTION |  |
| I-1                               | Tax Levies and Tax Collections for the Last Ten Years . . . . . 47       |
| I-2                               | Tax Rates and Fund Allocation for the Last Ten Years . . . . . 48        |
| I-3                               | Operating Budgets for Latest Ten Fiscal Years . . . . . 49               |
| I-4                               | Counties in Texas with Populations over 100,000 . . . . . 50             |
| I-5                               | Salaries of Principal Officials . . . . . 51                             |
| I-6                               | Personnel in County Auditor's Department . . . . . 52                    |
| I-7                               | Miscellaneous Statistical Facts . . . . . 53                             |

COUNTY OF EL PASO, TEXAS

OFFICIAL DIRECTORY

FOR THE YEAR ENDED DECEMBER 31, 1974

DISTRICT COURTS

Judge, 34th. Judicial District  
Judge, 41st. Judicial District  
Judge, 65th Judicial District  
Judge, 120th. Judicial District  
Judge, 168th. Judicial District  
Judge, 171st. Judicial District  
Judge, 205th. Judicial District  
Judge, 210th. Judicial District  
Judge, Domestic Relations Court

INCUMBENT

Hon. Jerry Woodard  
Hon. Chas. R. Schulte  
Hon. Edward Marquez  
Hon. Hans E. Brockmoller  
Hon. George Rodriguez, Sr.  
Hon. Edwin F. Berliner  
Hon. Sam Callan  
Hon. Sam Paxson  
Hon. Enrique H. Pena

COMMISSIONERS' COURT

Judge of El Paso County  
Commissioner, Precinct 1  
Commissioner, Precinct 2  
Commissioner, Precinct 3  
Commissioner, Precinct 4

Hon. T. Udell Moore  
Hon. Clyde C. Anderson  
Hon. Richard R. Telles  
Hon. Rogelio Sanchez  
Hon. C. W. "Chuck" Mattox

OTHER COURTS

Judge, County Court at Law #1  
Judge, County Court at Law #2  
Judge, County Court at Law #3

Hon. Robert J. Galvan  
Hon. Richard E. Crawford  
Hon. Jack N. Ferguson

OTHER OFFICERS

County Tax Assessor and Collector  
County Auditor  
County Attorney  
County Clerk  
District Attorney  
District Clerk  
Sheriff

D. Clark Hughes  
W. H. Sample  
George N. Rodriguez  
J. W. Fields  
Stephen W. Simmons  
J. W. A. Johnson  
Michael J. Sullivan, Jr.

OFFICIAL DIRECTORY

DECEMBER 31, 1974

|  |   |
|--|---|
| County Treasurer   | Hal E. Dean, Sr.                        |
| County Purchasing Agent  | Robert E. Donnally                      |
| County Road Administrator  | Edward J. Daley                         |
| Director, City-County Health Unit  | Dr. B. F. Rosenblum                     |
| County Surveyor  | George W. Pendell, Jr.                  |
| County Agriculture Agent   | Angus Dickson, Jr.                      |
| Veterans County Service Officer  | Gabriel Navarrete                       |
| Chief Probation Officer - Juvenile<br>Turner - Through 2/1/74<br>Castro - Through 12/31/74 | Lynward N. Turner<br>Benjamin E. Castro |
| County Librarian   | Daphne D. Walker                        |
| Building Superintendent  | Benjamin Escobar                        |
| Director, County Child Welfare   | Albert Varela<br>Cara Adkins            |
| Director, General Assistance Agency  | Joy T. Martin                           |
| Director, Coliseum & Liberty Hall  | Alma G. Jarvis                          |
| Director, Child Guidance Unit  | Dr. C. G. Hackett, Ph.D.                |
| Director, Civil Defense  | F. Daugherty                            |
| Director, Data Processing Department   | Raymond H. Zitur                        |
| Golf Pro, Ascarate Golf Course   | F. C. Atkins                            |
| Supervisor, County Parks & Recreation  | Salvador Quintana                       |
| Chief Probation Officer - Adult  | Frank Lozito                            |

OFFICIAL DIRECTORY

DECEMBER 31, 1974

|                               |                      |
|-------------------------------|----------------------|
| Justice of the Peace, Prec. 1 | Danny J. Snooks      |
| Justice of the Peace, Prec. 2 | Al Mestan            |
| Justice of the Peace, Prec. 3 | Jesus M. Hernandez   |
| Justice of the Peace, Prec. 4 | James J. Aycock      |
| Justice of the Peace, Prec. 5 | Hector Enriquez, Jr. |
| Justice of the Peace, Prec. 6 | Gilbert G. Rueda     |
|                               |                      |
| Constable Precinct 1          | W. G. Harris         |
| Constable, Precinct 2         | Robert J. Burnside   |
| Constable, Precinct 3         | Johnny C. Ybarra     |
| Constable, Precinct 4         | James E. Russell     |
| Constable, Precinct 5         | Jesus Cardenas       |
| Constable, Precinct 6         | Jesus B. Cano        |

April 8, 1975

HONORABLE DISTRICT JUDGES:

H. E. Brockmoller, Judge, 120th. Judicial District  
E. F. Berliner, Judge, 171st. Judicial District  
C. R. Schulte, Judge, 41st. Judicial District  
Edward Marquez, Judge, 65th. Judicial District  
J. Woodard, Judge, 34th. Judicial District  
George Rodriguez, Sr., Judge, 168th Judicial District  
Sam Callan, Judge, 205th Judicial District  
Sam Paxson, Judge, 210th. Judicial District

HONORABLE COUNTY COMMISSIONERS' COURT:

T. Udell Moore, County Judge  
C. C. Anderson, Precinct 1  
R. R. Telles, Precinct 2  
R. Sanchez, Precinct 3  
S. Blackham, Precinct 4

Gentlemen:

In compliance with Article 1665, Vernon's Revised Texas Civil Statutes as amended, I herewith present for your information and guidance my report of the financial condition of El Paso County on December 31, 1974, and the results of operations for the year then ended.

This report has been prepared from the books and records of El Paso County as supplemented by such other records and documents as we considered necessary and appropriate under the circumstances. The accounts for this County are considered as being maintained on a modified accrual basis. It is a basis that may be more aptly explained as follows:

- A. Appropriations are encumbered for requisitions, salaries and contracts pending actual cash expenditures.
- B. Estimated receivables to be collected during the fiscal year are available for appropriation.
- C. Depreciation is not computed on property and equipment owned by the County.
- D. Interest payable is not accrued and recorded as interest expense at the end of the fiscal year; but since the budget provides for payment of bond interest for the year in which it becomes due and is paid, the expense is recorded in that year.
- E. Important revenues and expenses are accrued at the end of each fiscal year.



Individual account records are maintained for the various funds in the registry of the several courts-at-law. All such funds are in the custody of the District Clerk and County Clerk. On December 31, 1974 the funds of the District Clerk totaled \$744,025.99, and those of the County Clerk, \$197,346.32. These funds are subject to the order of the various courts, therefore they are not included in the County statements making up this report.

County records of Fixed Assets reflect that they were first formalized with the year ending December 31, 1958. Various categories under the heading of "Equipment and Furnishings" are controlled by a perpetual inventory and the County General Books are adjusted annually for the changes therein. All other fixed assets are adjusted annually if there are any changes.

COMMENTS ON "COURTHOUSE HAPPENINGS" AND FINANCIAL HIGHLIGHTS  
FOR THE YEAR 1974

1. The annual County operating budget was adopted by Commissioners' Court on January 14, 1974. During the year, two emergencies were declared by Commissioners' Court that required operating budget amendments that resulted in budget increases. They were as follows:

| <u>DATE</u>     | <u>REVENUES</u>      | <u>APPROPRIATIONS</u> |
|-----------------|----------------------|-----------------------|
| April 22, 1974  | \$ 255,549.00        | \$ 255,549.00         |
| August 13, 1974 | <u>57,144.00</u>     | <u>57,144.00</u>      |
|                 | <u>\$ 312,693.00</u> | <u>\$ 312,693.00</u>  |

The total sum of the 1974 operating budget after the above amendments was \$8,844,495.00.

2. As a result of 1970 Federal Census, it is now mandatory that El Paso County have an annual audit by an independent certified public accountant. On September 3, 1974, George Angelos and Company of El Paso, Texas was selected by Commissioners' Court to perform the 1974 financial audit.

3. Commissioners' Court, on January 21, 1974, passed an order approving a County Medical Examiner System to commence on June 1, 1974 in accordance with Article 49.25 of Texas Criminal Code Procedures. It has resulted in more efficiency than the former system, but it has also proven to be more costly.

4. The Auditor's Office pursued the policy of recommending to the County Treasurer and Commissioners' Court that idle funds be invested in certificates of deposit of local banks or other securities. The County's interest earnings from these County investments in 1974 were \$248,361.94 and \$71,770.82 from Revenue Sharing.

5. El Paso County Ad Valorem Tax Roll increased from \$450,603,391.00 for the year 1973 to \$490,115,256.00 for the year 1974. There was no increase in the tax rate which remained at \$0.90 for each \$100 of assessed value.

Collections for the 1973 current tax roll amounted to 93.0 percent of the total tax levies.

6. On December 31, 1974, El Paso County was administering 14 separate federal grants. These grants are not included in the financial statements making up this report as County revenues or expenditures. Such monies received from various agencies of the federal government direct or through state channels are considered as funds to be held in trust by El Paso County. Such funds are to be used in funding specific programs, as outlined in the grants when awarded to the County.

7. The total El Paso County bond principal indebtedness as of December 31, 1974 was \$2,440,000.00 and the interest to be paid on this indebtedness to maturity was \$386,728.00. Based on the best estimate available, the County population is 384,600 as of December 31, 1974; thus, the principal bonded indebtedness of the County is \$6.34 per capita.

8. All County operating funds from a cash viewpoint were in a good condition at the end of the Calendar Year even though \$3,545,500.00 had been invested in short term securities. Cash balances at the end of 1974 as compared with 1973 were as follows:

|                            | <u>1974</u>          | <u>1973</u>          |
|----------------------------|----------------------|----------------------|
| General Fund               | \$ 647,607.00        | \$ 558,803.00        |
| Road and Bridge Fund       | 164,269.00           | 165,198.00           |
| Interest and Sinking Funds | 20,842.00            | 88,046.00            |
| Revenue Sharing Fund       | 10,581.00            | 113,456.00           |
|                            | <u>\$ 843,299.00</u> | <u>\$ 925,503.00</u> |

9. A percentage breakdown of sources of County revenue is shown as follows:

ALL CURRENT REVENUE FUNDS COMBINED

|                               | <u>Percentage</u> |
|-------------------------------|-------------------|
| Ad Valorem Taxes              | 43.8              |
| Federal Revenue Sharing       | 16.7              |
| Fees of Office                | 18.6              |
| Excise Taxes                  | 4.6               |
| Refunds and Miscellaneous     | 4.2               |
| Rentals and Concessions       | 3.5               |
| Interest Earnings             | 2.8               |
| Fines and Forfeitures         | 2.5               |
| Other Governmental Units      | 2.0               |
| Vital Statistics              | 0.8               |
| Occupation Taxes and Licenses | <u>0.5</u>        |
|                               | <u>100.0</u>      |

RECOMMENDATIONS FOR FURTHERING COUNTY PROGRESS

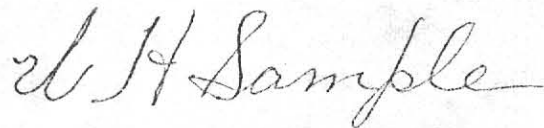
County expenditures continued their upward spiral due to inflationary pressures over which management has no control. Our Revenue Sharing allocation was increased for the fiscal year beginning July 1, 1974, which made it possible to meet our 1975 budget requirements.

A number of federal grants terminated on December 31, 1974, so it became mandatory that the County assume additional funding of certain departments. These requirements were added to our other budgetary requests and priorities were established regarding our current needs for essential services. It was necessary to budget 68 percent of our Revenue Sharing funds to pay for operating expenses. Should inflation continue at the 1974 rate during the budget year 1975, it will necessitate an ad valorem tax increase by the County in 1975. The Commissioners' Court was alerted to this possibility as early as June 1974, and I believe that it is now a reality which must be recognized.

The preparation of this report on a timely basis depended upon the aid and full cooperation of the Auditor's staff. During the year 1974, the support of the Commissioners' Court, elected officials, and the employees of other departments was genuinely appreciated.

To the best of my knowledge and belief, this report of the financial operation of El Paso County for the year ended December 31, 1974 fairly represents its financial condition.

Respectfully submitted,



W. H. SAMPLE, County Auditor

GEORGE ANGELOS & CO.

CERTIFIED PUBLIC ACCOUNTANTS

1701 E. YANDELL DRIVE

EL PASO, TEXAS 79902

GEORGE ANGELOS, C.P.A.  
JACK RAMSEY BROWN, C.P.A.  
ALAN ROSS, C.P.A.

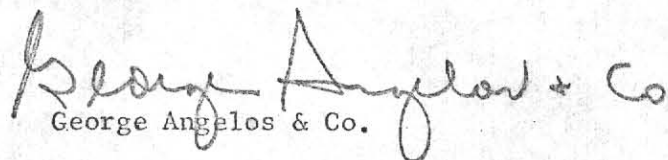
MEMBERS AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

To the Honorable T. Udell Moore, County Judge  
and Members of Commissioners Court  
El Paso County, Texas

We have examined the balance sheet, all funds and balances account groups of EL PASO COUNTY, TEXAS, as of December 31, 1974, and the related statements of changes in fund balances, estimated and accrued revenues and appropriations and expenditures for the year then ended. Our examination was made in accordance with general accepted auditing standards, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements, pages 1 through 46, present fairly the financial position of the various funds and balanced account groups of El Paso County, Texas, at December 31, 1974, and the changes in fund balances, and the results of operations for the year then ended, in conformity with generally accepted accounting principles applied on a consistent basis.

The accompanying miscellaneous statistical section (pages 47 through 53), is not necessary for a fair presentation of the financial statements, but is presented as additional analytical data for information purposes only. Therefore, we do not express an opinion on pages 47 through 53 inclusive.

  
George Angelos & Co.

El Paso, Texas  
March 14, 1975

COMBINED BALANCE SHEET, ALL FUNDS

DECEMBER 31, 1974

A S S E T S

|   | COMBINED<br>TOTAL | GENERAL<br>FUND | ROAD & BRIDGE<br>FUND |
|---|-------------------|-----------------|-----------------------|
| CASH IN DEPOSITORY  | 1 180 698         | 647 607         | 164 269               |
| Change Funds  | 2 400             | 2 400           |                       |
| <u>Taxes Receivable:</u>  |                   |                 |                       |
| Current   | 2 027 446         | 1 418 401       | 401 232               |
| Delinquent  | 389 551           | 272 530         | 77 092                |
| Total   | 2 416 997         | 1 690 931       | 478 324               |
| Less:   |                   |                 |                       |
| Reserve for Uncollectible Taxes   | 521 882           | 365 109         | 103 280               |
| Net Taxes Receivable  | 1 895 115         | 1 325 822       | 375 044               |
| Inventories - Office Supplies   | 2 034             | 2 034           |                       |
| Miscellaneous Receivables & Fees  | 485 514           | 402 768         | 21 540                |
| Prepaid Insurance   | 9 373             | 9 373           |                       |
| Investments   | 2 435 500         | 1 750 000       | 390 500               |
| Securities Held in Trust  | 90 000            |                 |                       |
| Funds Available and to be<br>Provided for Retirement<br>of Bonds and Interest | 2 826 728         |                 |                       |
| Investments - El Paso County<br>Revenue Sharing Trust Fund                    | 1 110 000         |                 |                       |
| <u>Deferred Charges:</u>  |                   |                 |                       |
| Lyon-Shamaley Funds   | 24 500            | 24 500          |                       |
| Construction in Progress  | 417 340           | 5 852           |                       |
| <u>Fixed Assets:</u>  |                   |                 |                       |
| Land  | 1 354 756         |                 |                       |
| Buildings   | 8 289 627         |                 |                       |
| Highways  | 1 396 181         |                 |                       |
| Bridges and Culverts  | 119 300           |                 |                       |
| Flood Control   | 79 286            |                 |                       |
| Equipment Inventory   | 2 661 208         |                 |                       |
| Total Fixed Assets  | 13 900 358        |                 |                       |
| <br>  |                   |                 |                       |
| TOTAL ASSETS  | 24 379 560        | 4 170 356       | 951 353               |

COMBINED BALANCE SHEET, ALL FUNDS

DECEMBER 31, 1974

A S S E T S

| REVENUE<br>SHARING<br>FUND | INTEREST &<br>SINKING<br>FUND | INTEREST &<br>BONDED<br>DEBT | TRUST<br>FUNDS | FIXED<br>ASSETS<br>FUND |
|----------------------------|-------------------------------|------------------------------|----------------|-------------------------|
| 10 581                     | 20 842                        |                              | 337 399        |                         |
|                            | 207 813                       |                              |                |                         |
|                            | 39 929                        |                              |                |                         |
|                            | 247 742                       |                              |                |                         |
|                            | 53 493                        |                              |                |                         |
|                            | 194 249                       |                              |                |                         |
|                            | 7 798                         |                              | 53 408         |                         |
|                            | 295 000                       |                              |                |                         |
|                            |                               |                              | 90 000         |                         |
|                            |                               | 2 826 728                    |                |                         |
| 1 110 000                  |                               |                              |                |                         |
| 411 488                    |                               |                              |                |                         |
|                            |                               |                              |                | 1 354 756               |
|                            |                               |                              |                | 8 289 627               |
|                            |                               |                              |                | 1 396 181               |
|                            |                               |                              |                | 119 300                 |
|                            |                               |                              |                | 79 286                  |
|                            |                               |                              |                | 2 661 208               |
|                            |                               |                              |                | 13 900 358              |
| 1 532 069                  | 517 889                       | 2 826 728                    | 480 807        | 13 900 358              |

COMBINED BALANCE SHEET, ALL FUNDS

DECEMBER 31, 1974

L I A B I L I T I E S

|                                      | COMBINED<br>TOTAL | GENERAL<br>FUND | ROAD & BRIDGE<br>FUND |
|--------------------------------------|-------------------|-----------------|-----------------------|
| Warrants Payable                     | 514 568           | 255 909         | 43 576                |
| Bonds Payable-Subsequent to 12-31-74 | 2 440 000         |                 |                       |
| Interest Payable " " "               | 386 728           |                 |                       |
| <b>Total Liabilities</b>             | <b>3 341 296</b>  | <b>255 909</b>  | <b>43 576</b>         |

APPROPRIATIONS, RESERVES & FUND BALANCES

|  |                  |                  |                |
|--|------------------|------------------|----------------|
| Appropriations - General                 | 1 688 428        | 262 096          |                |
| Reserves:                                |                  |                  |                |
| 1974 Encumbrances - Taxes                | 4 231 035        | 2 960 032        | 837 322        |
| Contingencies                            | 13 735           | 5 300            | 8 435          |
| Prepaid Insurance                        | 9 373            | 9 373            |                |
| County Retirement Funds-Unclaimed        | 4 660            | 4 660            |                |
| Fed. Contribution - Jail Imp. Fund       | 39 662           | 39 662           |                |
| Due to Other Governmental Units          | 21 932           | 1 932            |                |
| Sales Tax Security for Tex. Comp.        | 200              |                  |                |
| Grants from Other Gvmntl. Agencies       | 61 585           | 61 585           |                |
| Fund Deposits Due Others                 | 52 344           | 52 344           |                |
| <b>Total Appropriations and Reserves</b> | <b>6 122 954</b> | <b>3 396 984</b> | <b>845 757</b> |

|                                  |                   |                |               |
|----------------------------------|-------------------|----------------|---------------|
| Fund Balances:                   |                   |                |               |
| Trust and Agency Funds Balance   | 351 261           |                |               |
| Inventory, Payroll & Change Fund | 87 434            | 87 434         |               |
| Fixed Assets                     | 13 900 358        |                |               |
| Unreserved Balances (Deficit)    | 576 257           | 430 029        | 62 020        |
| <b>Total Balances</b>            | <b>14 915 310</b> | <b>517 463</b> | <b>62 020</b> |

|   |                   |                  |                |
|---|-------------------|------------------|----------------|
| <b>TOTAL LIABILITIES, RESERVES,<br/>AND FUND BALANCES</b> | <b>24 379 560</b> | <b>4 170 356</b> | <b>951 353</b> |
|---|-------------------|------------------|----------------|

\*County Funds advanced to the Nutrition Grant to Prepay Expenses prior to Reimbursement.

COMBINED BALANCE SHEET, ALL FUNDS

DECEMBER 31, 1974

L I A B I L I T I E S

| REVENUE<br>SHARING<br>FUND | INTEREST<br>AND SINKING<br>FUNDS | INTEREST<br>AND BONDED<br>DEBT | TRUST<br>FUNDS | FIXED<br>ASSETS<br>FUND |
|----------------------------|----------------------------------|--------------------------------|----------------|-------------------------|
| 105 737                    |                                  | 2 440 000<br>386 728           | 109 346        |                         |
| 105 737                    |                                  | 2 826 728                      | 109 346        |                         |
| 1 426 332                  | 433 681                          |                                | 20 000*<br>200 |                         |
| 1 426 332                  | 433 681                          |                                | 20 200         |                         |
|                            |                                  |                                | 351 261        | 13 900 358              |
|                            | 84 208                           |                                |                |                         |
|                            | 84 208                           |                                | 351 261        | 13 900 358              |
| 1 532 069                  | 517 889                          | 2 826 728                      | 480 807        | 13 900 358              |



COMPARATIVE BALANCE SHEETS FOR YEARS ENDINGDECEMBER 31, 1974, 1973, AND 1972

| <u>A S S E T S</u>   | <u>1974</u>       | <u>1973</u>       | <u>1972</u>       |
|--|-------------------|-------------------|-------------------|
| Cash in Depository   | 1 180 698         | 1 233 813         | 1 347 395         |
| Change Funds   | 2 400             | 2 400             | 2 400             |
| <u>Taxes Receivable:</u>   |                   |                   |                   |
| Current  | 2 027 446         | 1 643 435         | 1 473 163         |
| Delinquent   | 389 551           | 322 370           | 247 448           |
| Total  | 2 416 997         | 1 965 805         | 1 720 611         |
| Less:  |                   |                   |                   |
| Reserve for Uncollectible Taxes  | 521 882           | 444 033           | 385 664           |
| Net Taxes Receivable   | 1 895 115         | 1 521 772         | 1 334 947         |
| Inventories - Office Supplies  | 2 034             | 2 234             | 740               |
| Miscellaneous Receivables and Fees   | 485 514           | 348 875           | 725 832           |
| Prepaid Insurance  | 9 373             | 22 563            | 18 204            |
| Investments  | 2 435 500         | 2 580 500         | 2 355 000         |
| Securities - Held in Trust   | 90 000            | 90 500            | 91 000            |
| Funds Available and to be Provided For Retirement of Bonds, Mortgages and Int. | 2 826 728         | 3 231 339         | 3 638 439         |
| Investments - Revenue Sharing Fund   | 1 110 000         | 730 000           |                   |
| <u>Deferred Charges:</u>   |                   |                   |                   |
| Lyons & Shamaley Funds   | 24 500            | 24 500            | 24 500            |
| Equipment  |                   | 6 395             | 104 388           |
| Voting Machines  |                   |                   | 149 436           |
| Construction in Progress   | 417 340           | 66 545            |                   |
| <u>Fixed Assets - General:</u>   |                   |                   |                   |
| Land   | 1 354 756         | 1 354 756         | 1 354 756         |
| Buildings  | 8 289 627         | 8 049 913         | 8 049 913         |
| Highways   | 1 396 181         | 1 365 244         | 1 365 244         |
| Bridges and Culverts   | 119 300           | 94 300            | 94 300            |
| Flood Control  | 79 286            | 79 286            | 79 286            |
| Equipment Inventory  | 2 661 208         | 2 186 948         | 2 051 971         |
| Total Fixed Assets   | 13 900 358        | 13 130 447        | 12 995 470        |
| <u>TOTAL ASSETS</u>  | <u>24 379 560</u> | <u>22 991 883</u> | <u>22 787 751</u> |

COMPARATIVE BALANCE SHEETS FOR YEARS ENDING

DECEMBER 31, 1974, 1973, 1972

L I A B I L I T I E S

|                          | <u>1974</u>      | <u>1973</u>      | <u>1972</u>      |
|--------------------------|------------------|------------------|------------------|
| Warrants Payable         | 514 568          | 299 742          | 212 137          |
| Bonds Payable            | 2 440 000        | 2 751 000        | 3 054 000        |
| Interest Payable         | 386 728          | 480 339          | 584 439          |
| <b>TOTAL LIABILITIES</b> | <b>3 341 296</b> | <b>3 531 081</b> | <b>3 850 576</b> |

APPROPRIATIONS, RESERVES & FUND BALANCES

|   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|
| <b>APPROPRIATIONS</b>   | <b>1 688 428</b>  | <b>1 316 018</b>  | <b>1 009 455</b>  |
| <b>Reserves:</b>  |                   |                   |                   |
| Encumbrances  | 4 231 035         | 3 885 540         | 3 766 981         |
| Contingencies   | 13 735            | 11 720            | 10 119            |
| Prepaid Insurance   | 9 373             | 22 563            | 18 204            |
| City of El Paso - Fine Collections  |                   |                   | 1 122             |
| Other   |                   |                   | 4 389             |
| Lyon & Shamaley Fund  |                   |                   | 24 525            |
| Equipment Purchases   |                   | 6 395             | 104 388           |
| Voting Machines   |                   |                   | 149 436           |
| Texas Criminal Planning Fund  |                   |                   | 893               |
| County Retirement Funds - Unclaimed                                       | 4 660             | 4 660             | 4 660             |
| Federal Contributions - Jail Imp. Fd.                                     | 39 662            | 48 392            | 61 966            |
| Due to Other Governmental Units   | 21 932            | 18 535            |                   |
| Grants from Other Govmntl. Agencies                                       | 61 585            | 7 120             |                   |
| Fund Deposits Due Others  | 52 344            | 55 564            |                   |
| Sales Tax Security for Tex. Comp.   | 200               |                   |                   |
| <b>TOTAL RESERVES &amp; APPROPRIATIONS</b>                                | <b>6 122 954</b>  | <b>5 376 507</b>  | <b>5 156 138</b>  |
| <b>Fund Balances:</b>   |                   |                   |                   |
| Trust and Agency Funds  | 351 261           | 385 918           | 284 133           |
| Inventory, Payroll & Change Fund  | 87 434            | 87 634            | 86 140            |
| Investment in Fixed Assets  | 13 900 358        | 13 130 447        | 12 995 470        |
| Unreserved Balances (Deficit)   | 576 257           | 480 296           | 415 294           |
| <b>TOTAL BALANCES</b>   | <b>14 915 310</b> | <b>14 084 295</b> | <b>13 781 037</b> |
| <b>TOTAL LIABILITIES, FUND BALANCES<br/>RESERVES &amp; APPROPRIATIONS</b> | <b>24 379 560</b> | <b>22 991 883</b> | <b>22 787 751</b> |

STATEMENT OF CHANGES IN TAXES RECEIVABLE

FOR THE YEAR ENDED DECEMBER 31, 1974

|   | <u>TOTAL</u>     | <u>CURRENT<br/>TAXES</u> | <u>DELINQUENT<br/>TAXES</u> |
|---|------------------|--------------------------|-----------------------------|
| TAXES RECEIVABLE, JAN. 1, 1974              | 1 965 805        | 1 643 435                | 322 370                     |
| ADD:  |                  |                          |                             |
| Tax Levy for 1974                           | 4 411 037        | 4 411 037                |                             |
| Transfers from current taxes                | 182 477          |                          | 182 477                     |
| Penalties and Interest and<br>Supplementals | 108 260          | 90 339                   | 17 921                      |
| Total Additions                             | <u>4 701 774</u> | <u>4 501 376</u>         | <u>200 398</u>              |
| TOTAL TAXES RECEIVABLE & ADDITIONS          | <u>6 667 579</u> | <u>6 144 811</u>         | <u>522 768</u>              |
| DEDUCT:                                     |                  |                          |                             |
| Collections                                 | 3 950 540        | 3 834 086                | 116 454                     |
| Taxes Written off as Uncollectible          | 117 565          | 100 802                  | 16 763                      |
| Transfers to Delinquent                     | 182 477          | 182 477                  |                             |
| Total Deductions                            | <u>4 250 582</u> | <u>4 117 365</u>         | <u>133 217</u>              |
| TAXES RECEIVABLE, DECEMBER 31, 1974         | 2 416 997        | 2 027 446                | 389 551                     |
| DEDUCT:                                     |                  |                          |                             |
| Reserve for Uncollectible Taxes             | <u>521 882</u>   | <u>132 331</u>           | <u>389 551</u>              |
| NET TAXES RECEIVABLE DEC. 31, 1974          | <u>1 895 115</u> | <u>1 895 115</u>         |                             |

STATEMENT OF INVESTMENTSDECEMBER 31, 1974

| <u>DESCRIPTION</u>                                       | <u>DATE ACQUIRED</u> | <u>INTEREST RATE</u> | <u>MATURITY DATE</u> | <u>BOOK VALUE</u> |
|--|----------------------|----------------------|----------------------|-------------------|
| <u>COUNTY OF EL PASO FUNDS</u>                           |                      |                      |                      |                   |
| Certificate of Deposit<br>Issued by El Paso Nat'l Bk     | Sep. 30, 1974        | 10.356%              | Jan. 28, 1975        | 400 000           |
| Certificate of Deposit<br>Issued By State Natl Bk.       | Oct. 29, 1974        | 8.781%               | Feb. 26, 1975        | 255 000*          |
| Certificate of Deposit<br>Issued By First Natl Bk-Fabens | Nov. 11, 1974        | 9.000%               | Feb. 10, 1975        | 275 000           |
| Certificate of Deposit<br>Issued by Coronado St Bk       | Dec. 9, 1974         | 8.900%               | Mar. 31, 1975        | 880 000           |
| Certificate of Deposit<br>Issued by El Paso Natl Bk      | Dec. 30, 1974        | 8.787%               | Apr. 1, 1975         | 650 000           |
| Total County Funds                                       |                      |                      |                      | <u>2 460 000</u>  |
| <u>FEDERAL REVENUE SHARING FUNDS</u>                     |                      |                      |                      |                   |
| Certificate of Deposit<br>Issued by State Natl Bk        | Sep. 3, 1974         | 11.015%              | Jan. 6, 1975         | 400 000           |
| Certificate of Deposit<br>Issued by El Paso Natl Bk      | Sep. 30, 1974        | 10.356%              | Jan. 28, 1975        | 200 000           |
| Certificate of Deposit<br>Issued by State Nat'l Bk       | Oct. 29, 1974        | 8.781%               | Feb. 26, 1975        | 395 000           |
| Certificate of Deposit<br>Issued by First Natl Bk-Fabens | Nov. 11, 1974        | 9.000%               | Feb. 10, 1975        | 45 000            |
| Certificate of Deposit<br>Issued by Coronado St Bk       | Dec. 9, 1974         | 8.900%               | Mar. 31, 1975        | 70 000            |
| Total Revenue Sharing Funds                              |                      |                      |                      | <u>1 110 000</u>  |
| GRAND TOTAL OF COUNTY AND REVENUE SHARING FUNDS INVESTED |                      |                      |                      | <u>3 570 000</u>  |

\*Includes Lyon-Shamaley Trust Funds in the Amount of \$24,500.

GENERAL FUNDBALANCE SHEETDECEMBER 31, 1974ASSETS

|  |                  |                         |
|--|------------------|-------------------------|
| CASH                                   |                  | 647 607                 |
| Change Funds                           |                  | 2 400                   |
| <b>TAXES RECEIVABLE:</b>               |                  |                         |
| Current                                | 1 418 401        |                         |
| Delinquent                             | 272 530          |                         |
| Total                                  | <u>1 690 931</u> |                         |
| Less: Reserve for Uncollectible Taxes  | <u>365 109</u>   |                         |
| Net Taxes Receivable                   |                  | 1 325 822               |
| MISCELLANEOUS RECEIVABLES & FEES       |                  | 402 768                 |
| INVESTMENTS - SHORT TERM               |                  | 1 750 000               |
| INVENTORIES - OFFICE SUPPLIES          |                  | 2 034                   |
| PREPAID INSURANCE                      |                  | 9 373                   |
| DEFERRED CHARGES - LYON-SHAMALEY FUNDS |                  | 24 500                  |
| CONSTRUCTION IN PROGRESS               |                  | <u>5 852</u>            |
| <b>TOTAL ASSETS</b>                    |                  | <u><u>4 170 356</u></u> |

LIABILITIES, RESERVES AND SURPLUS

|  |               |                         |
|--|---------------|-------------------------|
| WARRANTS PAYABLE                               |               | 255 909                 |
| APPROPRIATIONS - GENERAL                       |               | 255 096                 |
| - CONSTRUCTION IN PROGRESS                     |               | 7 000                   |
| <b>RESERVES:</b>                               |               |                         |
| 1974 Encumbrances                              | 2 960 032     |                         |
| Contingencies                                  | 5 300         |                         |
| Prepaid Insurance                              | 9 373         |                         |
| County Retirement Funds - Unclaimed            | 4 660         |                         |
| Federal Contribution - Jail Imp. Fund          | 39 662        |                         |
| Due to other Governmental Units                | 1 932         |                         |
| Grants from other Governmental Agencies        | 61 585        |                         |
| Fund Deposits Due Others                       | <u>52 344</u> | 3 134 888               |
| <b>FUND BALANCE:</b>                           |               |                         |
| Unreserved Balance                             | 430 029       |                         |
| Inventory, Payroll and Change Fund             | <u>87 434</u> | <u>517 463</u>          |
| <b>TOTAL LIABILITIES, RESERVES AND SURPLUS</b> |               | <u><u>4 170 356</u></u> |

GENERAL FUNDSUMMARY STATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1974

|                                    | <u>ESTIMATED</u> | <u>ACTUAL</u>    | <u>ACTUAL OVER OR<br/>UNDER* ESTIMATED</u> |
|------------------------------------|------------------|------------------|--|
| <u>TAXES:</u>                      |                  |                  |  |
| Current                            | 2 711 702        | 2 668 079        | 43 623*                                    |
| Delinquent                         | 55 081           | 76 715           | 21 634                                     |
| <b>TOTAL TAXES</b>                 | <b>2 766 783</b> | <b>2 744 794</b> | <b>21 989*</b>                             |
| <u>BEER AND LIQUOR LICENSES</u>    | <u>27 000</u>    | <u>42 569</u>    | <u>15 569</u>                              |
| <u>VITAL STATISTICS</u>            | <u>74 000</u>    | <u>74 534</u>    | <u>534</u>                                 |
| <u>FINES AND BOND FORFEITURES</u>  | <u>220 000</u>   | <u>221 534</u>   | <u>1 534</u>                               |
| <u>FEES OF OFFICE</u>              | <u>1 541 751</u> | <u>1 661 065</u> | <u>119 314</u>                             |
| <u>RENTALS:</u>                    |                  |                  |  |
| Parks                              | 2 500            | 1 479            | 1 021*                                     |
| Coliseum and Liberty Hall          | 86 500           | 85 189           | 1 311*                                     |
| Voting Machines                    | 1 000            | 0                | 1 000*                                     |
| <b>TOTAL RENTALS</b>               | <b>90 000</b>    | <b>86 668</b>    | <b>3 332*</b>                              |
| <u>OTHER SOURCES:</u>              |                  |                  |  |
| City of El Paso Prisoner Cont.     | 80 000           | 77 582           | 2 418*                                     |
| Departmental Sales                 | 61 000           | 72 821           | 11 821                                     |
| Texas Mixed Bev. Tax Rebate        | 181 866          | 233 784          | 51 918                                     |
| State Per Capita Tax               | 22 000           | 21 658           | 342*                                       |
| Utility Reimbursements             | 34 000           | 40 644           | 6 644                                      |
| Other Reimbursements               | 41 000           | 47 487           | 6 487                                      |
| City-County Health Unit Receipts   | 30 000           | 19 140           | 10 860*                                    |
| Ascarate Golf Course Receipts      | 142 000          | 136 011          | 5 989*                                     |
| Various Concession Receipts        | 89 000           | 91 545           | 2 545                                      |
| Miscellaneous Receipts             | 31 000           | 30 236           | 764*                                       |
| Miscellaneous Interest             | 121 709          | 200 012          | 78 303                                     |
| Voter Registration                 | 25 000           | 28 069           | 3 069                                      |
| Adult Probation Collections        | 89 000           | 103 522          | 14 522                                     |
| Cash Surplus                       | 332 548          |                  | 332 548*                                   |
| Jury Fees                          | 6 000            | 4 570            | 1 430*                                     |
| Auto Licenses                      | 175 000          | 175 000          | 0  |
| Occupation Licenses                | 4 000            | 4 102            | 102  |
| Adult Probation Reimbursement Fees | 15 000           | 18 813           | 3 813                                      |
| Bail Bond Licenses                 | 0                | 1 500            | 1 500                                      |
| <b>TOTAL OTHER SOURCES</b>         | <b>1 480 123</b> | <b>1 306 496</b> | <b>173 627*</b>                            |
| <b>TOTAL</b>                       | <b>6 199 657</b> | <b>6 137 660</b> | <b>61 997*</b>                             |

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1974

|                                     | APPROPRIATIONS | EXPENDITURES | UNEXPENDED<br>BALANCE -<br>DEFICIT* |
|-------------------------------------|----------------|--------------|-------------------------------------|
| <u>ADMINISTRATIVE</u>               |                |              |                                     |
| County Judge                        | 56 571         | 55 223       | 1 348                               |
| County Clerk                        | 220 905        | 208 330      | 12 575                              |
| County Auditor                      | 96 372         | 94 288       | 2 084                               |
| County Treasurer                    | 20 073         | 20 052       | 21                                  |
| County Tax Assessor-Collector       | 434 280        | 431 793      | 2 487                               |
| County Purchasing Agent             | 51 907         | 48 847       | 3 060                               |
| Civil Defense                       | 6 164          | 5 914        | 250                                 |
| Elections                           | 48 000         | 30 847       | 17 153                              |
| Employee Benefits                   | 319 321        | 292 565      | 26 756                              |
| Insurance - Workmen's Compensation  | 38 666         | 38 664       | 2                                   |
| Assessing Charges                   | 43 150         | 43 146       | 4                                   |
| Miscellaneous and Postage           | 83 373         | 78 282       | 5 091                               |
| General Travel                      | 12 868         | 9 322        | 3 546                               |
| Courthouse                          | 321 573        | 317 386      | 4 187                               |
| Insurance - General                 | 17 250         | 14 797       | 2 453                               |
| Insurance - Group Hospital          | 76 150         | 69 869       | 6 281                               |
| Regional Planning                   | 9 668          | 9 668        |                                     |
| Data Processing                     | 149 735        | 151 559      | 1 824*                              |
| Annual Audit                        | 21 525         | 21 525       |                                     |
|                                     | <hr/>          | <hr/>        | <hr/>                               |
| TOTAL ADMINISTRATIVE                | 2 027 551      | 1 942 077    | 85 474                              |
| <u>JUDICIAL AND LAW ENFORCEMENT</u> |                |              |                                     |
| County Attorney                     | 118 513        | 116 276      | 2 237                               |
| Sheriff and Jail                    | 981 831        | 979 588      | 2 243                               |
| District Attorney                   | 182 017        | 180 171      | 1 846                               |
| District Clerk                      | 137 653        | 134 604      | 3 049                               |
| Co. Ct. at Law Nos. 1, 2 & 3        | 141 301        | 140 395      | 906                                 |
| J. P. Courts - Precincts 1-6        | 112 728        | 111 271      | 1 457                               |
| Constables - Precincts 1-6          | 22 236         | 22 035       | 201                                 |
| Medical Investigations              | 31 000         | 28 707       | 2 293                               |
| Adult Probation Department          | 101 982        | 81 798       | 20 184                              |
| District Judges Expenses            | 77 600         | 77 599       | 1                                   |
| Juvenile Probation Department       | 108 378        | 104 198      | 4 180                               |
| Reporters & Interpreters Salaries . | 106 814        | 106 810      | 4                                   |
| District Courts Expense             | 186 681        | 186 579      | 102                                 |
| Court of Domestic Relations         | 44 911         | 44 741       | 170                                 |
| Jury Department                     | 116 204        | 113 872      | 2 332                               |
|                                     | <hr/>          | <hr/>        | <hr/>                               |
| TOTAL JUD. & LAW ENFORCEMENT        | 2 469 849      | 2 428 644    | 41 205                              |

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1974

|   | <u>APPROPRIATIONS</u> | <u>EXPENDITURES</u> | <u>UNEXPENDED<br/>BALANCE --<br/>DEFICIT*</u> |
|---|-----------------------|---------------------|---|
| <u>WELFARE</u>                          |                       |                     |   |
| General Assistance                      | 318 716               | 317 100             | 1 616   |
| Child Welfare                           | 162 986               | 162 986             |   |
| Child Guidance                          | 42 436                | 42 436              |   |
| Paupers                                 | 6 700                 | 5 948               | 752   |
| Veterans Assistance                     | 32 359                | 32 340              | 19  |
| <b>TOTAL WELFARE</b>                    | <b>563 197</b>        | <b>560 810</b>      | <b>2 387</b>                                  |
| <u>HEALTH AND SANITATION</u>            |                       |                     |   |
| City-County Health Unit                 | 549 649               | 546 572             | 3 077   |
| Mental Health                           | 11 701                | 10 831              | 870   |
| Animal Control Center                   | 18 073                | 18 072              | 1   |
| <b>TOTAL HEALTH AND SANITATION</b>      | <b>579 423</b>        | <b>575 475</b>      | <b>3 948</b>                                  |
| <u>COUNTY PROMOTION AND DEVELOPMENT</u> |                       |                     |   |
| Industrial Board                        | 20 000                | 20 000              |   |
| Advertising                             | 8 000                 | 7 991               | 9   |
| County Library                          | 34 914                | 34 726              | 188   |
| Co-Operative Extension Service          | 41 366                | 41 352              | 14  |
| <b>TOTAL PROMOTION AND DEVELOPMENT</b>  | <b>104 280</b>        | <b>104 069</b>      | <b>211</b>                                    |
| <u>PARKS AND RECREATION</u>             |                       |                     |   |
| Area Parks Expense:                     |                       |                     |   |
| Ascarate, Lower Valley,                 |                       |                     |   |
| McKelligon Canyon and Tom Mays          | 120 063               | 115 264             | 4 799   |
| Ascarate Park Golf Course               | 143 786               | 140 349             | 3 437   |
| Coliseum and Liberty Hall               | 165 968               | 163 585             | 2 383   |
| <b>TOTAL PARKS AND RECREATION</b>       | <b>429 817</b>        | <b>419 198</b>      | <b>10 619</b>                                 |
| <b>TOTAL GENERAL FUND</b>               | <b>6 174 117</b>      | <b>6 030 273</b>    | <b>143 844</b>                                |



GENERAL FUNDSTATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1974

|                                    | ESTIMATED<br>REVENUE | ACTUAL<br>REVENUE | ACTUAL OVER<br>OR UNDER*<br>ESTIMATED |
|------------------------------------|----------------------|-------------------|---------------------------------------|
| <u>REVENUES:</u>                   |                      |                   |                                       |
| Ad Valorem Taxes - Current         | 2 711 702            | 2 668 079         | 43 623*                               |
| Ad Valorem Taxes - Delinquent      | 55 081               | 76 715            | 21 634                                |
| Beer, Wine and Liquor Licenses     | 27 000               | 42 569            | 15 569                                |
| Voter Registration                 | 25 000               | 28 069            | 3 069                                 |
| City-County Health Unit - Pro-Rata | 30 000               | 19 140            | 10 860*                               |
| State per Capita Tax               | 22 000               | 21 658            | 342*                                  |
| Texas Mixed Bev. Tax Rebate        | 181 866              | 233 784           | 51 918                                |
| Stationery Stock - Sales           | 17 000               | 25 278            | 8 278                                 |
| Jail Commissary - Sales            | 44 000               | 47 543            | 3 543                                 |
| Fines - Misdemeanors               | 220 000              | 221 534           | 1 534                                 |
| Probation Collections              | 89 000               | 103 522           | 14 522                                |
| Cash Surplus                       | 332 548              |                   | 332 548*                              |
| Jury Fees                          | 6 000                | 4 570             | 1 430*                                |
| Auto Licenses                      | 175 000              | 175 000           |                                       |
| Adult Probation Reimbursement Fees | 15 000               | 18 813            | 3 813                                 |
| Occupation Licenses                | 4 000                | 4 103             | 103                                   |
| Bail Bond License                  |                      | 1 500             | 1 500                                 |
| <u>RENTALS:</u>                    |                      |                   |                                       |
| Ascarate Park Pavilion             | 600                  |                   | 600*                                  |
| Coliseum                           | 78 000               | 75 032            | 2 968*                                |
| Coliseum Parking                   | 16 500               | 12 581            | 3 919*                                |
| Liberty Hall                       | 8 500                | 10 157            | 1 657                                 |
| McKelligon Canyon                  | 1 900                | 1 479             | 421*                                  |
| Voting Machines                    | 1 000                |                   | 1 000*                                |
| Ascarate Golf Course               | 142 000              | 136 010           | 5 990*                                |
| Ascarate Park Concessions          | 12 000               | 7 976             | 4 024*                                |
| Western Playland Receipts          | 23 500               | 28 977            | 5 477                                 |
| City of El Paso - Prisoner Cont.   | 80 000               | 77 582            | 2 418*                                |
| Coliseum Concessions               | 37 000               | 42 012            | 5 012                                 |
| Utility Reimbursements             | 34 000               | 40 644            | 6 644                                 |
| Other Reimbursements               | 41 000               | 47 487            | 6 487                                 |
| Interest from Investments          | 121 709              | 200 012           | 78 303                                |
| Miscellaneous Receipts             | 31 000               | 30 236            | 764*                                  |
| <u>FEES OF OFFICE:</u>             |                      |                   |                                       |
| Assessor and Collector             | 787 000              | 894 294           | 107 294                               |
| County Attorney                    | 15 000               | 12 045            | 2 955*                                |
| County Clerk                       | 358 000              | 367 273           | 9 273                                 |
| County Courts at Law               | 8 400                | 9 515             | 1 115                                 |
| County Judge                       | 4 000                | 1 793             | 2 207*                                |
| County Sheriff                     | 310 001              | 329 126           | 19 125                                |
| Constables                         | 250                  | 522               | 272                                   |
| District Clerk                     | 131 000              | 118 839           | 12 161*                               |
| Justices of the Peace 1-6 Fees     | 2 100                | 2 191             | 91                                    |
| <b>TOTAL REVENUE</b>               | <b>6 199 657</b>     | <b>6 137 660</b>  | <b>61 997</b>                         |

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1974

| <u>EXPENSES:</u>                               | <u>APPROPRIATIONS</u> | <u>EXPENDITURES</u> | <u>UNEXPENDED<br/>BALANCE -<br/>DEFICIT*</u> |
|--|-----------------------|---------------------|--|
| <u>County Judge:</u>                           |                       |                     |  |
| Salaries                                       | 49 374                | 49 051              | 323  |
| Office Expense                                 | 7 197                 | 6 172               | 1 025  |
|  | <u>56 571</u>         | <u>55 223</u>       | <u>1 348</u>                                 |
| <u>County Judges at Law Nos. 1, 2, &amp; 3</u> |                       |                     |  |
| Salaries                                       | 131 538               | 130 726             | 812  |
| Office Expense                                 | 9 763                 | 9 669               | 94   |
|  | <u>141 301</u>        | <u>140 395</u>      | <u>906</u>                                   |
| <u>County Tax Assessor-Collector:</u>          |                       |                     |  |
| Salaries                                       | 328 215               | 327 824             | 391  |
| Office Expense                                 | 59 924                | 57 862              | 2 062  |
| New Equipment                                  |                       |                     |  |
| Extra Help                                     | 46 141                | 46 107              | 34   |
|  | <u>434 280</u>        | <u>431 793</u>      | <u>2 487</u>                                 |
| <u>County Attorney:</u>                        |                       |                     |  |
| Salaries                                       | 104 212               | 102 454             | 1 758  |
| Office Expense                                 | 8 632                 | 8 627               | 5  |
| Delinquent Tax Coll. Expense                   | 1 269                 | 1 045               | 224  |
| Auto Allowance                                 | 2 400                 | 2 400               | 0  |
| Travel   | 2 000                 | 1 750               | 250  |
|  | <u>118 513</u>        | <u>116 276</u>      | <u>2 237</u>                                 |
| <u>County Auditor:</u>                         |                       |                     |  |
| Salaries                                       | 90 722                | 88 647              | 2 075  |
| Office Expense                                 | 5 650                 | 5 641               | 9  |
|  | <u>96 372</u>         | <u>94 288</u>       | <u>2 084</u>                                 |
| <u>County Purchasing Agent</u>                 |                       |                     |  |
| Salaries                                       | 29 968                | 29 966              | 2  |
| Office Expense                                 | 2 206                 | 1 308               | 898  |
| Stationery Stock                               | 19 233                | 17 218              | 2 015  |
| Auto Expense                                   | 500                   | 355                 | 145  |
|  | <u>51 907</u>         | <u>48 847</u>       | <u>3 060</u>                                 |
| <u>County Sheriff:</u>                         |                       |                     |  |
| Salaries - Deputies                            | 429 847               | 429 847             |  |
| Salaries - Jailors                             | 301 935               | 301 934             | 1  |
| Salaries - Longevity                           | 18 808                | 18 808              |  |
| Postage and Stationery                         | 2 186                 | 2 194               | 8*   |
| Automobile Repairs                             | 19 627                | 19 451              | 176  |
| Telegraph and Telephone                        | 13 017                | 12 813              | 204  |
| Gas and Oil                                    | 27 700                | 26 700              | 1 000  |
| Travel   | 12 066                | 11 258              | 808  |
| General Expense                                | 35 304                | 35 300              | 4  |
| Jail Subsistence                               | 72 600                | 72 554              | 46   |
| Commissary and Medicine                        | 42 041                | 42 036              | 5  |
| Other Equipment                                | 4 300                 | 4 293               | 7  |
| Car Allowance - Sheriff                        | 2 400                 | 2 400               |  |
|  | <u>981 831</u>        | <u>979 588</u>      | <u>2 243</u>                                 |

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1974

| <u>EXPENSES:</u>                              | <u>APPROPRIATIONS</u> | <u>EXPENDITURES</u> | <u>UNEXPENDED<br/>BALANCE -<br/>DEFICIT*</u> |
|---|-----------------------|---------------------|--|
| <u>County Treasurer:</u>                      |                       |                     |  |
| Salaries                                      | 19 004                | 18 984              | 20   |
| Office Expense                                | 1 069                 | 1 068               | 1  |
|   | <u>20 073</u>         | <u>20 052</u>       | <u>21</u>                                    |
| <u>County Clerk:</u>                          |                       |                     |  |
| Salaries                                      | 169 120               | 161 489             | 7 631  |
| Office Expense                                | 24 585                | 19 720              | 4 865  |
| Legal Fees                                    | 27 200                | 27 121              | 79   |
|   | <u>220 905</u>        | <u>208 330</u>      | <u>12 575</u>                                |
| <u>Data Processing Department:</u>            |                       |                     |  |
| Salaries                                      | 88 003                | 87 877              | 126  |
| Salaries - City                               | 0                     | 1 978               | 1 978*                                       |
| Office Expense and Supplies                   | 8 098                 | 6 084               | 2 014  |
| Rentals                                       | 51 834                | 53 820              | 1 986*                                       |
| Auto Allowance                                | 1 800                 | 1 800               |  |
|   | <u>149 735</u>        | <u>151 559</u>      | <u>1 824*</u>                                |
| <u>District Attorney:</u>                     |                       |                     |  |
| Salaries                                      | 146 035               | 145 846             | 189  |
| Office Expense                                | 9 607                 | 9 556               | 51   |
| Conduct of Criminal Affairs                   | 19 000                | 17 752              | 1 248  |
| Post-Conviction Affairs                       | 7 375                 | 7 017               | 358  |
|   | <u>182 017</u>        | <u>180 171</u>      | <u>1 846</u>                                 |
| <u>District Clerk:</u>                        |                       |                     |  |
| Salaries                                      | 127 178               | 125 024             | 2 154  |
| Office Expense                                | 9 575                 | 8 680               | 895  |
| Auto Allowance                                | 900                   | 900                 | 0  |
|   | <u>137 653</u>        | <u>134 604</u>      | <u>3 049</u>                                 |
| <u>Justice of the Peace Courts Prec. 1-6:</u> |                       |                     |  |
| Salaries - Clerical                           | 33 498                | 33 491              | 7  |
| Salaries - Officials                          | 63 684                | 63 659              | 25   |
| Expense Allowances                            | 10 046                | 10 046              |  |
| Autopsy Fees                                  | 31 000                | 28 706              | 2 294  |
| Stationery Stock & Miscellaneous              | 5 500                 | 4 076               | 1 424  |
|   | <u>143 728</u>        | <u>139 978</u>      | <u>3 750</u>                                 |
| <u>Constable - Precincts 1-6:</u>             |                       |                     |  |
| Salaries                                      | 21 786                | 21 762              | 24   |
| Miscellaneous                                 | 450                   | 273                 | 177  |
|   | <u>22 236</u>         | <u>22 035</u>       | <u>201</u>                                   |
| <u>City-County Health Unit:</u>               |                       |                     |  |
| Operating Expense - County Portion            | 549 649               | 546 572             | 3 077  |
|   | <u>549 649</u>        | <u>546 572</u>      | <u>3 077</u>                                 |

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1974

|                                     | <u>APPROPRIATIONS</u> | <u>EXPENDITURES</u> | <u>UNEXPENDED<br/>BALANCE -<br/>DEFICIT*</u> |
|-------------------------------------|-----------------------|---------------------|--|
| <u>EXPENSES:</u>                    |                       |                     |  |
| <u>Community Relief:</u>            |                       |                     |  |
| <u>Paupers:</u>                     |                       |                     |  |
| Burials                             | 5 900                 | 5 540               | 360  |
| Clothing                            | 400                   | 207                 | 193  |
| Travel                              | 400                   | 201                 | 199  |
|                                     | <u>6 700</u>          | <u>5 948</u>        | <u>752</u>                                   |
| <u>General Assistance:</u>          |                       |                     |  |
| Salaries                            | 95 290                | 95 289              | 1  |
| Food, Rent, etc.                    | 199 292               | 197 729             | 1 563  |
| Office Expense                      | 3 071                 | 3 056               | 15   |
| Travel - Staff                      | 8 515                 | 8 515               |  |
| Telephone and Telegraph             | 2 510                 | 2 510               |  |
| Travel - Other                      | 75                    | 75                  |  |
| Utilities                           | 1 278                 | 1 241               | 37   |
| Office Rental                       | 2 525                 | 2 525               |  |
| Office Rental - Texas State Welfare | 6 160                 | 6 160               |  |
|                                     | <u>318 716</u>        | <u>317 100</u>      | <u>1 616</u>                                 |
| <u>Mental Health:</u>               |                       |                     |  |
| Clothing                            | 1 250                 | 1 250               |  |
| Trial Fees and Clerical             | 5 251                 | 5 213               | 38   |
| Transportation                      | 5 200                 | 4 368               | 832  |
|                                     | <u>11 701</u>         | <u>10 831</u>       | <u>870</u>                                   |
| <u>Juvenile Probation:</u>          |                       |                     |  |
| Salaries                            | 85 638                | 81 943              | 3 695  |
| Subsistence                         | 1 545                 | 1 545               |  |
| Maintenance                         | 5 688                 | 5 203               | 485  |
| Utilities                           | 7 720                 | 7 720               |  |
| Transportation                      | 4 155                 | 4 155               |  |
| Office Expense                      | 3 632                 | 3 632               |  |
|                                     | <u>108 378</u>        | <u>104 198</u>      | <u>4 180</u>                                 |
| <u>Child Welfare:</u>               |                       |                     |  |
| Operating Expense - County Portion  | 162 986               | 162 986             |  |
|                                     | <u>162 986</u>        | <u>162 986</u>      |  |
| <u>District Judges:</u>             |                       |                     |  |
| Salaries - Supplemental             | 40 701                | 40 701              |  |
| Salaries - Juvenile Board           | 36 899                | 36 898              | 1  |
|                                     | <u>77 600</u>         | <u>77 599</u>       | <u>1</u>                                     |
| <u>Child Guidance:</u>              |                       |                     |  |
| Operating Expense                   | 42 436                | 42 436              |  |
|                                     | <u>42 436</u>         | <u>42 436</u>       |  |
| <u>Civil Defense:</u>               |                       |                     |  |
| Operating Expense                   | 6 164                 | 5 914               | 250  |
|                                     | <u>6 164</u>          | <u>5 914</u>        | <u>250</u>                                   |

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1974

| <u>EXPENSES:</u>                       | <u>APPROPRIATIONS</u> | <u>EXPENDITURES</u> | <u>UNEXPENDED<br/>BALANCE -<br/>DEFICIT*</u> |
|--|-----------------------|---------------------|--|
| <u>Co-Operative Extension Service:</u> |                       |                     |  |
| Salaries                               | 31 942                | 31 940              | 2  |
| Office Expense                         | 3 787                 | 3 787               |  |
| Home Demonstration                     | 287                   | 287                 |  |
| Car Allowance                          | 4 600                 | 4 600               |  |
| Other Travel Expense                   | 750                   | 738                 | 12   |
| New Equipment                          |                       |                     |  |
|  | <u>41 366</u>         | <u>41 352</u>       | <u>14</u>                                    |
| <u>General Administrative:</u>         |                       |                     |  |
| Election Expense                       | 48 000                | 30 847              | 17 153                                       |
| Insurance - Hospital                   | 76 150                | 69 869              | 6 281  |
| Insurance - General                    | 17 250                | 14 797              | 2 453  |
| Insurance - Workmen's Compensation     | 38 666                | 38 664              | 2  |
| Miscellaneous Expense                  | 13 750                | 11 922              | 1 828  |
| Postage                                | 69 623                | 66 360              | 3 263  |
| Retirement Contributions               | 150 232               | 135 149             | 15 083                                       |
| Social Security                        | 169 089               | 157 416             | 11 673                                       |
| Travel                                 | 12 868                | 9 322               | 3 546  |
| Assessing                              | 43 150                | 43 146              | 4  |
| Outside Audit                          | 21 525                | 21 525              |  |
| Regional Planning                      | 9 668                 | 9 668               |  |
| Advertising and Dues                   | 8 000                 | 7 991               | 9  |
|  | <u>677 971</u>        | <u>616 676</u>      | <u>61 295</u>                                |
| <u>County Library:</u>                 |                       |                     |  |
| Salaries                               | 24 059                | 24 033              | 26   |
| Gas, Oil and Bookmobile Maint.         | 1 096                 | 1 037               | 59   |
| Utilities                              | 754                   | 754                 |  |
| New Books                              | 6 442                 | 6 442               |  |
| Office Supplies                        | 980                   | 877                 | 103  |
| Car Allowance                          | 720                   | 720                 |  |
| Miscellaneous Expense                  | 863                   | 863                 |  |
|  | <u>34 914</u>         | <u>34 726</u>       | <u>188</u>                                   |
| <u>Industrial Board:</u>               |                       |                     |  |
| Operating Allowance                    | 20 000                | 20 000              |  |
|  | <u>20 000</u>         | <u>20 000</u>       |  |
| <u>Animal Control Center:</u>          |                       |                     |  |
| Operating Allowance                    | 18 073                | 18 072              | 1  |
|  | <u>18 073</u>         | <u>18 072</u>       | <u>1</u>                                     |

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1974

|                                 | APPROPRIATIONS | EXPENDITURES   | UNEXPENDED<br>BALANCE -<br>DEFICIT* |
|---------------------------------|----------------|----------------|-------------------------------------|
| <u>EXPENSES:</u>                |                |                |                                     |
| <u>Veterans Assistance:</u>     |                |                |                                     |
| Salaries                        | 27 893         | 27 874         | 19                                  |
| Car Allowance                   | 2 700          | 2 700          |                                     |
| Office Expense                  | 1 766          | 1 766          |                                     |
|                                 | <u>32 359</u>  | <u>32 340</u>  | <u>19</u>                           |
| <u>District Courts:</u>         |                |                |                                     |
| Legal Fees                      | 128 625        | 128 625        |                                     |
| Office Expense                  | 26 200         | 26 200         |                                     |
| 6th Judicial Dist. Expense      | 5 074          | 5 073          | 1                                   |
| Reporters Salaries              | 99 187         | 99 187         |                                     |
| Interpreters Salaries           | 7 627          | 7 623          | 4                                   |
| Salaries - Other                | 26 782         | 26 681         | 101                                 |
|                                 | <u>293 495</u> | <u>293 389</u> | <u>106</u>                          |
| <u>Courthouse:</u>              |                |                |                                     |
| Heating Plant Salaries          | 47 496         | 47 496         |                                     |
| Fuel                            | 15 300         | 15 220         | 80                                  |
| Telephone and Telegraph         | 2 800          | 2 800          |                                     |
| Light and Power                 | 80 014         | 80 014         |                                     |
| Water                           | 12 500         | 12 244         | 256                                 |
| Janitor Supplies                | 4 239          | 3 412          | 827                                 |
| Janitor Salaries                | 104 731        | 104 727        | 4                                   |
| Custodial Maintenance           | 8 850          | 8 849          | 1                                   |
| Building Charges                | 44 443         | 41 424         | 3 019                               |
| Car Allowance                   | 1 200          | 1 200          |                                     |
|                                 | <u>321 573</u> | <u>317 386</u> | <u>4 187</u>                        |
| <u>Parks and Recreation:</u>    |                |                |                                     |
| Administration Salaries         | 9 079          | 9 075          | 4                                   |
| Youth Activity Program          | 4 689          | 4 689          |                                     |
| Ascarate Park - Capital Expense | 1 000          | 998            | 2                                   |
| Lower Valley Capital Expense    | 650            | 537            | 113                                 |
| McKelligon Capital Expense      | 1 000          | 1 000          |                                     |
| Tom Mays Mem. Park Cap. Expense | 1 000          | 550            | 450                                 |
| Salaries - Park Operations      | 61 343         | 60 239         | 1 104                               |
| Parks Operating Expense         | 41 302         | 38 176         | 3 126                               |
|                                 | <u>120 063</u> | <u>115 264</u> | <u>4 799</u>                        |

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1974

|                                     | APPROPRIATIONS   | EXPENDITURES     | UNEXPENDED<br>BALANCE -<br>DEFICIT* |
|-------------------------------------|------------------|------------------|-------------------------------------|
| <u>EXPENSES:</u>                    |                  |                  |                                     |
| <u>Ascarate Park Golf Course:</u>   |                  |                  |                                     |
| Salaries                            | 105 267          | 105 266          | 1                                   |
| Supplies and Repairs                | 15 439           | 12 731           | 2 708                               |
| Gas and Oil                         | 4 000            | 3 548            | 452                                 |
| Utilities                           | 11 080           | 11 075           | 5                                   |
| Fertilizers and Chemicals           | 8 000            | 7 729            | 271                                 |
|                                     | <u>143 786</u>   | <u>140 349</u>   | <u>3 437</u>                        |
| <u>Coliseum and Liberty Hall:</u>   |                  |                  |                                     |
| Salaries - Administrative           | 25 264           | 25 249           | 15                                  |
| Expenses - Administrative           | 412              | 299              | 113                                 |
| Expenses - Auto Allowance           | 1 700            | 1 700            |                                     |
|                                     | <u>27 376</u>    | <u>27 248</u>    | <u>128</u>                          |
| <u>Coliseum:</u>                    |                  |                  |                                     |
| Salaries                            | 76 505           | 76 170           | 335                                 |
| Supplies                            | 29 759           | 29 757           | 2                                   |
| Utilities                           | 15 000           | 15 000           |                                     |
| Repairs                             |                  |                  |                                     |
| Betterments                         | 8 000            | 6 196            | 1 804                               |
| Improvements                        | 4 877            | 4 877            |                                     |
|                                     | <u>134 141</u>   | <u>132 000</u>   | <u>2 141</u>                        |
| <u>Liberty Hall:</u>                |                  |                  |                                     |
| Salaries                            | 2 858            | 2 858            |                                     |
| Supplies                            | 1 593            | 1 479            | 114                                 |
|                                     | <u>4 451</u>     | <u>4 337</u>     | <u>114</u>                          |
| <u>Adult Probation:</u>             |                  |                  |                                     |
| Salaries                            | 98 382           | 78 198           | 20 184                              |
| Office Expense                      | 3 600            | 3 600            |                                     |
|                                     | <u>101 982</u>   | <u>81 798</u>    | <u>20 184</u>                       |
| <u>Court of Domestic Relations:</u> |                  |                  |                                     |
| Salaries                            | 42 973           | 42 972           | 1                                   |
| Office Expense                      | 1 938            | 1 769            | 169                                 |
|                                     | <u>44 911</u>    | <u>44 741</u>    | <u>170</u>                          |
| <u>Jury Department:</u>             |                  |                  |                                     |
| Jury Supplies                       | 2 000            | 1 966            | 34                                  |
| Meals                               | 2 255            | 2 255            |                                     |
| Script                              | 105 000          | 102 702          | 2 298                               |
| Jury Bailiff                        | 6 949            | 6 949            |                                     |
|                                     | <u>116 204</u>   | <u>113 872</u>   | <u>2 332</u>                        |
| <br>                                |                  |                  |                                     |
| TOTAL EXPENSES                      | <u>6 174 117</u> | <u>6 030 273</u> | <u>143 844</u>                      |

ROAD AND BRIDGE FUNDBALANCE SHEETDECEMBER 31, 1974ASSETS

|                                       |                |                |
|---------------------------------------|----------------|----------------|
| CASH                                  |                | 164 269        |
| TAXES RECEIVABLE:                     |                |                |
| Current                               | 401 232        |                |
| Delinquent                            | 77 092         |                |
|                                       | <u>478 324</u> |                |
| LESS: Reserve for Uncollectible Taxes | 103 280        |                |
| Net Taxes Receivable                  |                | 375 044        |
| MISCELLANEOUS RECEIVABLES AND FEES    |                | 21 540         |
| INVESTMENTS - SHORT TERM              |                | <u>390 500</u> |
| TOTAL ASSETS                          |                | <u>951 353</u> |

LIABILITIES, RESERVES AND SURPLUS

|   |              |                |
|---|--------------|----------------|
| WARRANTS PAYABLE                              |              | 43 576         |
| RESERVES:                                     |              |                |
| 1974 Encumbrances                             | 837 322      |                |
| Equipment Purchases                           |              |                |
| Contingencies                                 | <u>8 435</u> |                |
| TOTAL RESERVES                                |              | 845 757        |
| FUND BALANCE:                                 |              |                |
| Unreserved Balance                            |              | <u>62 020</u>  |
| TOTAL LIABILITIES, RESERVES, AND FUND BALANCE |              | <u>951 353</u> |



ROAD AND BRIDGE FUNDSTATEMENT OF REVENUES - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1974

| <u>REVENUES</u>               | <u>ESTIMATED</u> | <u>ACTUAL</u>  | <u>ACTUAL OVER<br/>OR UNDER*<br/>ESTIMATED</u> |
|-------------------------------|------------------|----------------|--|
| Ad Valorem Taxes - Current    | 750 870          | 738 100        | 12 770*  |
| Ad Valorem Taxes - Delinquent | 13 920           | 21 347         | 7 427  |
| Oil, Gas, Grease, Etc. Refund | 18 000           | 35 181         | 17 181   |
| Lateral Road Funds            | 31 879           | 31 880         | 1  |
| Miscellaneous                 | 10 135           | 49 827         | 39 692   |
| Cash Surplus                  | 57 606           |                | 57 606*  |
| <b>TOTAL REVENUES</b>         | <b>882 410</b>   | <b>876 335</b> | <b>6 075*</b>                                  |

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1974

| <u>EXPENSES</u>   | <u>APPROPRIATIONS</u> | <u>EXPENDITURES</u> | <u>UNEXPENDED BAL-<br/>ANCE - DEFICIT*</u> |
|---|-----------------------|---------------------|--|
| <u>Administrative</u>   |                       |                     |  |
| Commissioners' Salaries                                       | 60 465                | 60 410              | 55   |
| Commissioners' Mileage  | 11 100                | 11 100              |  |
|   | <u>71 565</u>         | <u>71 510</u>       | <u>55</u>                                  |
| <u>Engineer Department</u>                                    |                       |                     |  |
| Salaries - Administrative                                     | 54 866                | 54 045              | 821  |
| Car Expense   | 1 250                 | 1 431               | 181*                                       |
| Office Expense  | 2 850                 | 3 067               | 217*                                       |
| Automobile Allowance  | 300                   | 300                 |  |
| Travel Expense  | 200                   | 142                 | 58   |
|   | <u>59 466</u>         | <u>58 985</u>       | <u>481</u>                                 |
| <u>Construction &amp; Maintenance of Roads, Bridges, etc.</u> |                       |                     |  |
| Salaries  | 310 149               | 303 742             | 6 407                                      |
| Lateral Road Maintenance                                      | 79 987                | 79 986              | 1  |
| Other Precinct Expense  | 61 703                | 61 703              |  |
| Right of Way  | 50 985                | 50 984              | 1  |
| Gas and Oil   | 75 000                | 75 000              |  |
| New Equipment   | 99 513                | 99 512              | 1  |
|   | <u>677 337</u>        | <u>670 927</u>      | <u>6 410</u>                               |
| <u>Miscellaneous</u>  |                       |                     |  |
| Insurance - Hospital  | 10 975                | 10 974              | 1  |
| Contributions: Social Security                                | 24 760                | 23 960              | 800  |
| Retirement  | 20 500                | 20 143              | 357  |
| Miscellaneous Expenses  | 5 000                 | 4 999               | 1  |
| Cemetery and Clinics  | 600                   | 594                 | 6  |
| Assessing Charges - Tax Assessor                              | 12 207                | 12 205              | 2  |
|   | <u>74 042</u>         | <u>72 875</u>       | <u>1 167</u>                               |
| <b>TOTAL EXPENDITURES</b>                                     | <b>882 410</b>        | <b>874 297</b>      | <b>8 113</b>                               |

COUNTY OF EL PASO, TEXAS

REVENUE SHARING FUNDS

Notes to Financial Statements  
For the Year Ending December 31, 1974

1. Purpose of Fund - Under the provisions of "State and Local Fiscal Assistance Act of 1972", Law 95-2-12, 92nd. Congress, H. R. 14370, October 20, 1972, El Paso County received its first check for Federal Revenue Sharing from the United States Government for the first six months of 1972 in the amount of \$519,455. The check was received on December 10, 1972. On January 8, 1973 a check in the amount of \$498,449 was received for the second half of 1972. For the years 1973 and 1974 the County received Federal Revenue Sharing funds on a quarterly basis.
2. Summary of Accounting Policies - Under the federal legislation setting up Revenue Sharing with local governments, it was stated that these funds might be used only for certain broad categories, namely:

A. Operating Expenditures

- |                              |                                       |
|------------------------------|---------------------------------------|
| (1) Public Safety            | (5) Recreation                        |
| (2) Environmental Protection | (6) Libraries                         |
| (3) Public Transportation    | (7) Social Services for Aged and Poor |
| (4) Health                   | (8) Financial Administration          |

B. Capital Expenditures

- |                                     |                                       |
|-------------------------------------|---------------------------------------|
| (1) Multi-Purpose and General Govt. | (6) Housing and Community Development |
| (2) Education                       | (7) Economic Development              |
| (3) Health                          | (8) Environmental Conservation        |
| (4) Transportation                  | (9) Public Safety                     |
| (5) Social Development              | (10) Recreation and Culture           |

The United States Treasury Department also stated that local governments would be subjected to possible federal audits to prove that these funds were used only for the purposes outlined in the preceding paragraph. These funds must be either spent or encumbered within 24 months after the end of the entitlement period, unless an extension is granted by the Secretary of Treasury.

With the above rules and regulations being considered, El Paso County decided that the most feasible method of maintaining its records would be to set up separate General Ledger and Journal accounts to maintain control of such revenues and expenditures. This method also required that a separate annual budget be prepared on a departmental basis for the control of Revenue Sharing funds. The expenditure of the funds was to begin on January 1, 1973, therefore there was a limited time in which to prepare a new accounting system and have a separate budget adopted. The time element was met and the new system began functioning on January 1, 1973.

REVENUE SHARING TRUST FUNDSTATEMENT OF REVENUES - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1974

|                         | ESTIMATED | ACTUAL    | ACTUAL OVER<br>OR UNDER*<br>ESTIMATED |
|-------------------------|-----------|-----------|---------------------------------------|
| <u>Revenues:</u>        |           |           |                                       |
| U. S. Treasury Receipts | 1 349 391 | 1 417 503 | 68 112                                |
| Interest                |           | 71 771    | 71 771                                |
| Miscellaneous           |           | 43        | 43                                    |
| Total Revenues          | 1 349 391 | 1 489 317 | 139 926                               |

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1974

|                                       | APPROPRIATIONS | EXPENDITURES | UNEXPENDED<br>BALANCE -<br>DEFICIT* |
|---------------------------------------|----------------|--------------|-------------------------------------|
| <u>EXPENSES:</u>                      |                |              |                                     |
| <u>County Tax Assessor-Collector:</u> |                |              |                                     |
| Salaries                              | 16 207         | 18 121       | 1 914*                              |
| Office Supplies                       | 7 267          | 4 498        | 2 769                               |
| Capital Outlays-Office Mach.          | 2 861          | 2 861        |                                     |
|                                       | 26 335         | 25 480       | 855                                 |
| <u>County Attorney:</u>               |                |              |                                     |
| Salaries                              | 15 485         | 15 303       | 182                                 |
|                                       | 15 485         | 15 303       | 182                                 |
| <u>County Auditor:</u>                |                |              |                                     |
| Salaries                              | 20 644         | 20 137       | 507                                 |
| FICA Taxes                            | 22 240         | 21 678       | 562                                 |
| Retirement Contributions              | 19 490         | 19 280       | 210                                 |
| Office Supplies                       | 2 400          | 2 399        | 1                                   |
| Capital Outlays-Office Mach.          |                | ( 20)        | 20                                  |
| Capital Outlays-Office Furn.          |                |              |                                     |
|                                       | 64 774         | 63 474       | 1 300                               |
| <u>County Clerk:</u>                  |                |              |                                     |
| Salaries                              | 95 330         | 95 133       | 197                                 |
| Office Supplies                       | 15 255         | 13 282       | 1 973                               |
| Operating Supplies                    | 2 000          | 2 000        |                                     |
| Capital Outlays-Office Furn.          | 2 645          | 210          | 2 435                               |
|                                       | 115 230        | 110 625      | 4 605                               |
| <u>County Sheriff:</u>                |                |              |                                     |
| Salaries - Deputies                   | 150 485        | 150 372      | 113                                 |
| Salaries - Longevity                  | 880            | 880          |                                     |
| Capital Outlays-Autos & Trucks        | 24 657         | 24 657       |                                     |
|                                       | 176 022        | 175 909      | 113                                 |

REVENUE SHARING TRUST FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS

FOR THE YEAR ENDED DECEMBER 31, 1974

|                                     | APPROPRIATIONS | EXPENDITURES | UNEXPENDED<br>BALANCE -<br>DEFICIT* |
|-------------------------------------|----------------|--------------|-------------------------------------|
| <u>EXPENSES:</u>                    |                |              |                                     |
| <u>Courthouse:</u>                  |                |              |                                     |
| Repairs and Maintenance Supp.       | 10 000         | 8 870        | 1 130                               |
| Repairs                             | 5 000          | 3 998        | 1 002                               |
| Capital Outlays-Buildings           | 2 000          | ( 345)       | 2 345                               |
|                                     | 17 000         | 12 523       | 4 477                               |
| <u>Child Welfare Department:</u>    |                |              |                                     |
| Operating Allowance                 | 20 000         | 20 000       |                                     |
|                                     | 20 000         | 20 000       |                                     |
| <u>City-County Health Unit:</u>     |                |              |                                     |
| Operating Allowance                 | 63 325         | 46 949       | 16 376                              |
|                                     | 63 325         | 46 949       | 16 376                              |
| <u>Data Processing:</u>             |                |              |                                     |
| Salaries                            | 10 754         | 10 753       | 1                                   |
| Office Supplies                     | 1 000          | 1 000        |                                     |
| Rentals                             | 4 584          | 3 522        | 1 062                               |
|                                     | 16 338         | 15 275       | 1 063                               |
| <u>District Clerk:</u>              |                |              |                                     |
| Salaries                            | 13 026         | 12 387       | 639                                 |
| Office Supplies                     | 7 300          | 7 124        | 176                                 |
| Capital Outlays-Office Mach.        | 800            | 770          | 30                                  |
|                                     | 21 126         | 20 281       | 845                                 |
| <u>District Courts:</u>             |                |              |                                     |
| Salaries                            | 14 831         | 14 727       | 104                                 |
|                                     | 14 831         | 14 727       | 104                                 |
| <u>Indigent Health Services:</u>    |                |              |                                     |
| Salaries                            | 18 177         | 18 177       |                                     |
| Ambulance Services                  | 11 678         | 11 677       | 1                                   |
| Medical Examiner                    | 14 138         | 14 138       |                                     |
|                                     | 43 993         | 43 992       | 1                                   |
| <u>Ascarate Golf Course:</u>        |                |              |                                     |
| Operating Supplies                  | 3 625          | 3 607        | 18                                  |
| Repairs                             | 3 804          | 3 168        | 636                                 |
| Capital Outlays-Imptvs.Oth.Th.Bldg. | 4 571          | 4 571        |                                     |
| Capital Outlays-Other Mach.,Eqpt.   | 1 100          | 1 100        |                                     |
|                                     | 13 100         | 12 446       | 654                                 |
| <u>Liberty Hall and Coliseum:</u>   |                |              |                                     |
| Repairs                             | 2 645          | 2 645        |                                     |
| Capital Outlays-Buildings           | 3 791          | 2 938        | 853                                 |
| Capital Outlays-Autos & Trucks      | 3 564          | 3 564        |                                     |
|                                     | 10 000         | 9 147        | 853                                 |

REVENUE SHARING TRUST FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1974

|   | <u>APPROPRIATIONS</u> | <u>EXPENDITURES</u> | <u>UNEXPENDED<br/>BALANCE -<br/>DEFICIT*</u> |
|---|-----------------------|---------------------|--|
| <u>EXPENSES:</u>  |                       |                     |  |
| <u>Parks and Recreation:</u>  |                       |                     |  |
| Salaries  | 9 280                 | 9 280               |  |
| Repairs   | 7 350                 | 6 635               | 715  |
| Capital Outlays-Buildings   | 1 477                 | 1 476               | 1  |
| Capital Outlays-Other Than Buildings  | 6 995                 | 6 994               | 1  |
|   | <u>25 102</u>         | <u>24 385</u>       | <u>717</u>                                   |
| <u>Road and Bridge Department:</u>  |                       |                     |  |
| Repairs and Maintenance Supplies  | 20 812                | 20 811              | 1  |
| Repairs   | 27 845                | 27 845              |  |
|   | <u>48 657</u>         | <u>48 656</u>       | <u>1</u>                                     |
| <u>Special Construction Projects:</u>   |                       |                     |  |
| Courthouse Annex Bldg. Project  | 537 548               | 366 595             | 170 953                                      |
| Hearing Room-Renovate J.P. Ofcs.  | 2 222                 | 13 308              | (11 086)                                     |
| Conversion of Backstage of Liberty<br>Hall for Tax Assessor Office<br>& Basement Space for Road<br>and Bridge Department Ofc. |                       | 3 713               | ( 3 713)                                     |
| Construction and Installation<br>of Data Processing Eqpt.   | 105 378               | 195 377             | (89 999)                                     |
| Construction of Coliseum<br>Horsebarn   |                       | 9 893               | ( 9 893)                                     |
| Construction of Sewer Line<br>from Ascarate Golf Course<br>to City Sewer System   | 12 925                | 12 925              |  |
|   | <u>658 073</u>        | <u>601 811</u>      | <u>56 262</u>                                |
| TOTAL   | <u>1 349 391</u>      | <u>1 260 983</u>    | <u>88 408</u>                                |

REVENUE SHARING TRUST FUND

STATEMENT OF EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1974

FUNCTION-ACTIVITY

Operating / Maintenance Expenditures

|                          |               |
|--------------------------|---------------|
| Public Safety            | 205 567       |
| Health                   | 145 916       |
| Recreation               | 25 335        |
| Financial Administration | 165 133       |
| Social Services          | <u>20 000</u> |

TOTAL OPERATING / MAINTENANCE EXPENDITURES 561 951

Capital Expenditures

|                                     |              |
|-------------------------------------|--------------|
| Multipurpose and General Government | 193 193      |
| Health                              |              |
| Social Development                  | 349 141      |
| Public Safety                       | 104 370      |
| Recreation / Culture                | 43 461       |
| Financial Administration            | <u>8 868</u> |

TOTAL CAPITAL EXPENDITURES 699 033

TOTAL OPERATING / MAINTENANCE AND CAPITAL EXPENDITURES 1 260 984

INTEREST AND SINKING FUNDSTATEMENT OF REVENUES - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1974

|                               | ESTIMATED   | ACTUAL      | ACTUAL OVER<br>OR UNDER*<br>ESTIMATED |
|-------------------------------|-------------|-------------|---------------------------------------|
| <u>REVENUES:</u>              |             |             |                                       |
| Ad Valorem Taxes - Current    | 384 798     | 378 541     | 6 257*                                |
| Ad Valorem Taxes - Delinquent | 7 210       | 10 977      | 3 767                                 |
| Interest from Investments     | 11 000      | 18 928      | 7 928                                 |
| Cash Surplus                  | 10 029      |             | 10 029*                               |
| <br>TOTAL REVENUES            | <br>413 037 | <br>408 446 | <br>4 591*                            |

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS  
FOR THE YEAR ENDED DECEMBER 31, 1974

|  | APPROPRIATIONS | EXPENDITURES | UNEXPENDED<br>BALANCE OR<br>DEFICIT* |
|--|----------------|--------------|--------------------------------------|
| <u>EXPENSES:</u>                             |                |              |                                      |
| Assessing Charges - Tax Assessor             | 7 325          | 6 321        | 1 004                                |
| Interest on Public Debt                      | 93 612         | 93 611       | 1                                    |
| Fiscal Agent's Fees-Servicing<br>Public Debt | 1 100          | 975          | 125                                  |
|  | 102 037        | 100 907      | 1 130                                |
| <br>CASH PAID TO FISCAL AGENT:               |                |              |                                      |
| For Retirement of Public Debt                | 311 000        | 311 000      |                                      |
|  | 311 000        | 311 000      |                                      |
| <br>TOTAL EXPENSES                           | <br>413 037    | <br>411 907  | <br>1 130                            |

TRUST FUNDS

BALANCE SHEET

DECEMBER 31, 1974

ASSETS

|   | <u>TOTAL</u>   | <u>CASH</u>    | <u>RECEIVABLES</u> | <u>SECURITIES</u> |
|---|----------------|----------------|--------------------|-------------------|
| Court of Civil Appeals Library                  | 35 110         | 33 849         | 1 261              |                   |
| EPCO Nutritional Grant                          | 54 049         | 54 049         |                    |                   |
| EPNB Acct. for Benefit<br>of Texas Comptroller  | 200            | 200            |                    |                   |
| Social Security Tax Trust                       | 132 080        | 132 080        |                    |                   |
| Permanent School Fund                           | 97 164         | 7 164          |                    | 90 000            |
| EPCO Jail Rehabilitation Project                | 13 484         | 451            | 13 033             |                   |
| EPCO Regional Probation Project                 | 44 699         | 44 699         |                    |                   |
| Computer Criminal Justice<br>Information System | 35 093         | 34 636         | 457                |                   |
| TCDRS Pension Fund                              | 36 870         |                | 36 870             |                   |
| EPCO D.A. Modernization Project                 | 29 490         | 27 703         | 1 787              |                   |
| EPCO Pre-Trial Diversion Fund                   | 2 568          | 2 568          |                    |                   |
| <b>Total Assets</b>                             | <b>480 807</b> | <b>337 399</b> | <b>53 408</b>      | <b>90 000</b>     |

LIABILITIES AND FUND BALANCES

|   | <u>TOTAL</u>   | <u>WARRANTS PAYABLE</u> | <u>FUND BALANCES</u> |
|---|----------------|-------------------------|----------------------|
| Court of Civil Appeals Library                  | 35 110         |                         | 35 110               |
| EPCO Nutritional Grant                          | 54 049         | 35 698                  | 18 351               |
| EPNB Acct. for Benefit<br>of Texas Comptroller  | 200            |                         | 200                  |
| Social Security Tax Trust                       | 132 080        |                         | 132 080              |
| Permanent School Fund                           | 97 164         |                         | 97 164               |
| EPCO Jail Rehabilitation Project                | 13 484         | 13 353                  | 131                  |
| EPCO Regional Probation Project                 | 44 699         |                         | 44 699               |
| Computer Criminal Justice<br>Information System | 35 093         | 17 174                  | 17 919               |
| TCDRS Pension Fund                              | 36 870         | 36 870                  |                      |
| EPCO D.A. Modernization Project                 | 29 490         | 4 775                   | 24 715               |
| EPCO Pre-Trial Diversion Fund                   | 2 568          | 1 476                   | 1 092                |
| <b>Total Liabilities and<br/>Fund Balances</b>  | <b>480 807</b> | <b>109 346</b>          | <b>371 461</b>       |



TRUST FUNDSSTATEMENT OF CASH RECEIPTS AND DISBURSEMENTSFOR THE YEAR ENDED DECEMBER 31, 1974

|                                     | TOTAL            | COUNTY JAIL<br>REHABILITATION<br>PROJECT | CJO GRANTS<br>TO MOD.<br>D.A. OFFICE | SOCIAL<br>SECURITY<br>FUND | COUNTY<br>LAW<br>LIBRARY<br>FUND |
|-------------------------------------|------------------|--|--------------------------------------|----------------------------|----------------------------------|
| CASH BALANCE, January 1, 1974       | 308 310          | 1 804                                    | 36 317                               | 112 547                    | 32 337                           |
| <b>RECEIPTS:</b>                    |                  |  |                                      |                            |                                  |
| Due to other Gvmtl. Units           | 381 361          |  |                                      |                            |                                  |
| Contrib. to TCDRS                   | 427 156          |  |                                      |                            |                                  |
| Interest on Investments             | 4 428            |  |                                      |                            |                                  |
| County Library Fees from Cts.       | 15 645           |  |                                      |                            | 15 645                           |
| Employee Payments - Soc.Sec.Fd.     | 279 480          |  |                                      | 279 480                    |                                  |
| County Payments - Soc.Sec.Fd.       | 280 261          |  |                                      | 280 261                    |                                  |
| Investments Matured/Sold            | 35 000           |  |                                      |                            |                                  |
| Contrib. to Grants-All Ages.        | 1 707 955        | 26 000                                   | 266 427                              |                            |                                  |
| <b>Total Receipts</b>               | <b>3 131 286</b> | <b>26 000</b>                            | <b>266 427</b>                       | <b>559 741</b>             | <b>15 645</b>                    |
| <b>TOTAL AVAILABLE FUNDS</b>        | <b>3 439 596</b> | <b>27 804</b>                            | <b>302 744</b>                       | <b>672 288</b>             | <b>47 982</b>                    |
| <b>DISBURSEMENTS:</b>               |                  |  |                                      |                            |                                  |
| Payments to Schools                 | 39 655           |  |                                      |                            |                                  |
| Payments TCDRS                      | 427 156          |  |                                      |                            |                                  |
| Custodial Serv. & Publ.             | 14 133           |  |                                      |                            | 14 133                           |
| Payments to State of Texas          | 540 208          |  |                                      | 540 208                    |                                  |
| Payments fr. Var.Agency.Grants      | 2 079 938        | 27 353                                   | 275 041                              |                            |                                  |
| Library Books - Per Grant           | 1 107            |  |                                      |                            |                                  |
| <b>Total Disbursements</b>          | <b>3 102 197</b> | <b>27 353</b>                            | <b>275 041</b>                       | <b>540 208</b>             | <b>14 133</b>                    |
| <b>CASH BALANCE - Dec. 31, 1974</b> | <b>337 399</b>   | <b>451</b>                               | <b>27 703</b>                        | <b>132 080</b>             | <b>33 849</b>                    |

TRUST FUNDS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1974

| LSCA<br>LIBRARY FD.<br>TITLE I | PERM.<br>SCHOOL<br>FUND | CJO GRANT<br>REGIONAL PROJ.<br>& JUV. | COMPUTERIZED<br>CRIM. JUST.<br>INFORMATION<br>SYSTEM | EPCO<br>PRETRIAL<br>DIVERS.<br>PROJ. | CJO GRANT<br>DIST. ATT.<br>CRIME<br>UNIT | TCDRS<br>PENSION<br>FUND | EPCO<br>NUTRI-<br>TIONAL<br>GRANT | BENEFIT<br>TEXAS STATE<br>COMP-<br>TROLLER |
|--------------------------------|-------------------------|---------------------------------------|--|--------------------------------------|--|--------------------------|-----------------------------------|--|
| 7                              | 7 391                   | 55 119                                | 30 799   | 6 059                                | 16 805                                   |                          | 9 125                             |  |
|                                | 4 428                   |                                       |  |                                      |  | 427 156                  | 381 361                           |  |
| 1 100                          | 35 000                  | 833 312                               | 413 359  | 130 727                              | 36 830                                   |                          |                                   | 200  |
| 1 100                          | 39 428                  | 833 312                               | 413 359  | 130 727                              | 36 830                                   | 427 156                  | 381 361                           | 200  |
| 1 107                          | 46 819                  | 888 431                               | 444 158  | 136 786                              | 53 635                                   | 427 156                  | 390 486                           | 200  |
|                                | 39 655                  |                                       |  |                                      |  | 427 156                  |                                   |  |
| 1 107                          |                         | 843 732                               | 409 522  | 134 218                              | 53 635                                   |                          | 336 437                           |  |
| 1 107                          | 39 655                  | 843 732                               | 409 522  | 134 218                              | 53 635                                   | 427 156                  | 336 437                           |  |
| 0                              | 7 164                   | 44 699                                | 34 636   | 2 568                                | 0  | 0                        | 34 049                            | 200  |

COUNTY OF EL PASO, TEXAS

TRUST AND AGENCY FUNDS

Notes to Financial Statements  
For the Year Ending December 31, 1974

1. Summary of Accounting Policies - Grants, Federal included, in the Trust and Agency Funds are accounted for on the basis of specific designated programs for which they are awarded. Also the awards are made for definite periods of time. These periods may not coincide with the accounting period of the County.

All Revenues of the Trust and Agency Funds are recorded only when received. Expenditures are recorded only when commitments are approved and paid.

2. Purpose of Funds - The purpose for which each of the Trust and Agency Funds was created is as follows.
  - A. County Law Library Fund - The Law Library Fund provides for the establishment and maintenance of a library for the use of all County law enforcement agencies as well as members of the Texas Bar Association. Revenue is derived from a fee of \$2.50 which is assessed against each civil case filed in County and District Courts. All expenditures purchasing books and equipment for the library are charged to this fund.
  - B. L.S.C.A. Library Fund Title 1 - A fund established in 1972 to receive money from a Texas State Library Grant to purchase new books for the County Library.
  - C. Permanent School Fund - The Permanent School Fund was established with proceeds received from the sale of land granted by the State of Texas for educational purposes. Earnings from this fund accrue for the benefit of all County Schools and are distributed annually to such schools on a per capita basis.
  - D. TCDRS Retirement Plan - All officials and full-time employees are members of the Texas County and District Retirement System under which the individual member and the County each contribute an amount equal to six percent of the member's annual earnings up to a maximum of \$7,200 annually. The County's policy is to fund all retirement plan costs as they are accrued.
  - E. Social Security Trust Fund - This fund was established to accumulate all Social Security funds paid monthly by both the individual employee and the employer. Such funds are disbursed on a quarterly basis to the State of Texas.
  - F. Eight Various Grants Funded by Various Federal Departments - Six individual funds were established during the calendar years 1970-1973 to account for revenues received to fund specific programs as outlined by the Criminal Justice Council of the State of Texas. Expenditures are made directly from these various funds as obligations are incurred. El Paso County is required by each grant to provide a matching contribution. Two grants funded by the Department of Labor were received during the year 1974 with no matching funds required of the County.
  - G. El Paso County Nutritional Grant - This fund was established in December, 1973 to receive the revenue from the State of Texas Governor's Committee on Aging. The grant will provide nutritionally controlled meals for citizens above 60 years of age and is funded for a period of 12 months. El Paso County is required to provide a matching contribution.

COMPARATIVE STATEMENT OF FIXED ASSETSDECEMBER 31, 1974GENERAL FIXED ASSETS

|                           | <u>JANUARY 1,</u><br>1974 | <u>CHANGES</u><br><u>YEAR 1974</u> | <u>DECEMBER 31,</u><br>1974 |
|---------------------------|---------------------------|------------------------------------|-----------------------------|
| Land                      | 1 354 756                 |                                    | 1 354 756                   |
| Buildings                 | 8 049 913                 | 239 714                            | 8 289 627                   |
| Roads and Highways        | 1 365 244                 | 30 937                             | 1 396 181                   |
| Bridges and Culverts      | 94 300                    | 25 000                             | 119 300                     |
| Flood Control Projects    | 79 286                    |                                    | 79 286                      |
| Equipment                 | 1 540 659                 | 375 631                            | 1 916 290                   |
| Furniture and Furnishings | 363 514                   | 98 947                             | 462 461                     |
| Voting Machines           | 282 775                   | ( 318)                             | 282 457                     |
| <br>                      |                           |                                    |                             |
| TOTAL                     | <u>13 130 447</u>         | <u>769 911</u>                     | <u>13 900 358</u>           |

DETAILED STATEMENT OF GENERAL FIXED ASSETSDECEMBER 31, 1974GENERAL FIXED ASSETS

|                            |         |                          |
|----------------------------|---------|--------------------------|
| Land                       |         | 1 354 756                |
| Buildings                  |         | 8 289 627                |
| Roads and Highways         |         | 1 396 181                |
| Bridges and Culverts       |         | 119 300                  |
| Flood Control Projects     |         | 79 286                   |
| Equipment and Furnishings: |         |                          |
| Automobiles and Trucks     | 305 995 |                          |
| Equipment:                 |         |                          |
| Heavy Duty                 | 415 983 |                          |
| Light Duty                 | 243 595 |                          |
| Shop                       | 32 641  |                          |
| Communications             | 76 657  |                          |
| Recreation and Playground  | 47 984  |                          |
| Furniture and Furnishings  | 491 715 |                          |
| Office Machines            | 632 445 |                          |
| Library Books              | 89 198  |                          |
| Miscellaneous              | 42 538  |                          |
| Voting Machines            | 282 457 | <u>2 661 208</u>         |
| TOTAL                      |         | <u><u>13 900 358</u></u> |

INVESTMENT IN GENERAL FIXED ASSETS (ESTIMATED)

|                                       |                          |
|---------------------------------------|--------------------------|
| From General Obligation Bonds         | 7 637 000                |
| From Expenditures of Current Revenues | <u>6 263 358</u>         |
| TOTAL                                 | <u><u>13 900 358</u></u> |

NOTE: County Records Prior to the Year 1958 Provided Few Details Concerning the Fixed Assets. The Basis for our Current Records was Established by the Certified Public Accounting Firm Engaged to Perform the Annual Audit for the Year 1958. Information was derived from Various Documentary Sources as well as from Fair Value Appraisals by Various Departments.

ANALYSIS OF CHANGES IN BONDED DEBT  
DURING THE CALENDAR YEAR 1974

| <u>BOND ISSUE</u>               | <u>DATE OF</u> |                 | <u>RATE OF INTEREST</u> |   |         |
|---------------------------------|----------------|-----------------|-------------------------|---|---------|
|                                 | <u>ISSUE</u>   | <u>MATURITY</u> |                         |   |         |
| Courthouse                      | 9 10 55        | 9 10 85         | 2 3/4-3                 | - | %       |
| Permanent Improvement Refunding | 6 1 55         | 6 1 76          | 2 3/4                   | - | %       |
| Permanent Improvement Refunding | 6 1 59         | 12 1 79         | 3 3/4-4                 | - | 4 1/4 % |
| Permanent Improvement Refunding | 4 1 60         | 4 1 75          | 4 1/4                   | - | %       |
| Road and Bridge Refunding       | 8 1 60         | 8 1 75          | 4 1/4                   | - | %       |
| Road and Bridge Refunding       | 5 1 61         | 5 1 76          | 3-3 1/5                 | - | 3 3/4 % |
| Park                            | 10 1 61        | 10 1 81         | 3 2/5                   | - | 3 1/2 % |
|                                 |                |                 | 3 3/5-3 7/10            | - | 5 %     |
| Permanent Improvement Refunding | 8 1 65         | 8 1 80          | 3-3 1/2                 | - | %       |
|                                 |                |                 | 3 1/10                  | - | 4 3/4 % |
| Road and Bridge Refunding       | 10 1 65        | 10 1 80         | 3 1/10                  | - | 3 1/4 % |
|                                 |                |                 | 3 2/5                   | - | 5 %     |

TOTAL BONDED INDEBTEDNESS

ANALYSIS OF CHANGES IN BONDED DEBT

DURING CALENDAR YEAR 1974

| PRINCIPAL | M A T U R I T I E S |                          | B O N D S         |                  |                     |
|-----------|---------------------|--------------------------|-------------------|------------------|---------------------|
|           | INTEREST<br>PAYABLE | AUTHORIZED<br>AND ISSUED | BALANCE<br>1-1-74 | REDEEMED<br>1974 | BALANCE<br>12-31-74 |
| September | Mar. - Sep.         | 1 000 000                | 486 000           | 35 000           | 451 000             |
| June      | Jun. - Dec.         | 130 000                  | 29 000            | 9 000            | 20 000              |
| December  | Jun. - Dec.         | 567 000                  | 280 000           | 40 000           | 240 000             |
| April     | Apr. - Oct.         | 263 000                  | 60 000            | 30 000           | 30 000              |
| August    | Feb. - Aug.         | 100 000                  | 26 000            | 12 000           | 14 000              |
| May       | May - Nov.          | 550 000                  | 220 000           | 65 000           | 155 000             |
| October   | Apr. - Oct.         | 1 750 000                | 1 215 000         | 90 000           | 1 125 000           |
| August    | Feb. - Aug.         | 380 000                  | 175 000           | 25 000           | 150 000             |
| October   | Apr. - Oct.         | 300 000                  | 260 000           | 5 000            | 255 000             |
|           |                     |                          | <u>2 751 000</u>  | <u>311 000</u>   | <u>2 440 000</u>    |

BOND PRINCIPAL AND INTEREST BY VARIOUS ISSUESOUTSTANDING ON DECEMBER 31, 1974

| <u>DESCRIPTION</u>  | <u>YEAR ISSUED</u> | <u>PRINCIPAL</u> | <u>INTEREST</u> | <u>TOTAL</u>     |
|---|--------------------|------------------|-----------------|------------------|
| Courthouse  | 1955               | 451 000          | 84 480          | 535 480          |
| Permanent Improvement   | 1955               | 20 000           | 550             | 20 550           |
| Permanent Improvement   | 1959               | 240 000          | 31 450          | 271 450          |
| Permanent Improvement   | 1960               | 30 000           | 637             | 30 637           |
| Road and Bridge   | 1960               | 14 000           | 595             | 14 595           |
| Road and Bridge   | 1961               | 155 000          | 5 200           | 160 200          |
| El Paso County Park Bond  | 1961               | 1 125 000        | 174 425         | 1 299 425        |
| Permanent Improvement   | 1965               | 150 000          | 16 113          | 166 113          |
| El Paso County Road and<br>Bridge Certificates of<br>Indebtedness | 1965               | 255 000          | 73 278          | 328 278          |
| <b>TOTAL</b>  |                    | <b>2 440 000</b> | <b>386 728</b>  | <b>2 826 728</b> |



TAX LEVIES AND TAX COLLECTIONSFOR THE LAST TEN YEARSDECEMBER 31, 1974

| <u>YEAR</u> | <u>TOTAL<br/>TAXES<br/>LEVIED</u> | <u>DELINQUENT<br/>AT JUNE<br/>FOLLOWING<br/>YEAR</u> | <u>COLLECTION<br/>CURRENT<br/>YEAR</u> | <u>PERCENTAGE<br/>OF LEVY<br/>DURING<br/>YEAR</u> |
|-------------|-----------------------------------|--|--|---|
| 1973        | 4 055 444                         | 283 279  | 3 772 165                              | 93.0  |
| 1972        | 3 949 034                         | 257 277  | 3 691 757                              | 93.5  |
| 1971        | 3 672 252                         | 118 678  | 3 553 547                              | 96.8  |
| 1970        | 3 414 265                         | 116 335  | 3 297 930                              | 96.6  |
| 1969        | 2 979 237                         | 96 072   | 2 883 165                              | 96.8  |
| 1968        | 2 824 334                         | 80 214   | 2 744 120                              | 97.2  |
| 1967        | 2 725 164                         | 75 201   | 2 649 963                              | 97.2  |
| 1966        | 2 655 117                         | 77 226   | 2 577 891                              | 97.1  |
| 1965        | 2 578 043                         | 79 507   | 2 498 536                              | 96.8  |
| 1964        | 2 507 219                         | 86 567   | 2 420 652                              | 96.5  |
| TOTAL       | <u>31 360 109</u>                 | <u>1 270 356</u>                                     | <u>30 089 753</u>                      | <u>95.9</u>                                       |

TAX RATES AND FUND ALLOCATIONFOR THE LAST TEN YEARSDECEMBER 31, 1974

| <u>YEAR</u> | <u>TOTAL<br/>TAX RATE</u> | <u>GENERAL<br/>FUND</u> | <u>ROAD AND<br/>BRIDGE<br/>FUND</u> | <u>JURY<br/>FUND</u> | <u>PUB. BLDG.<br/>&amp; IMPRVMT<br/>FUND</u> | <u>SINKING<br/>FUND</u> |
|-------------|---------------------------|-------------------------|-------------------------------------|----------------------|--|-------------------------|
| 1974        | .90000                    | .62964                  | .17811                              |                      |  | .09225                  |
| 1973        | .90000                    | .63450                  | .17550                              |                      |  | .09000                  |
| 1972        | .90000                    | .63941                  | .15000                              |                      |  | .11059                  |
| 1971        | .90000                    | .67072                  | .09682                              | .02795               |  | .10451                  |
| 1970        | .90000                    | .66196                  | .10248                              | .01940               |  | .11616                  |
| 1969        | .95000                    | .72245                  | .06156                              | .02156               |  | .14443                  |
| 1968        | .95000                    | .71762                  | .06033                              | .01767               |  | .15438                  |
| 1967        | .95000                    | .72200                  | .03211                              | .01718               | .00769                                       | .17102                  |
| 1966        | .95000                    | .70652                  | .06351                              | .01609               |  | .16388                  |
| 1965        | .95000                    | .69027                  | .06925                              | .01710               |  | .17388                  |

NOTE: The Commissioners' Court of El Paso County Voted on October 30, 1972 to Combine the Jury Fund and Public Building and Improvement Fund with the General Fund; Therefore no Tax Allocations were Made in the Years 1972 through 1974 to those Funds.

OPERATING BUDGETSLATEST TEN FISCAL YEARSDECEMBER 31, 1974

| <u>FISCAL YEAR</u> | <u>GENERAL FUND</u> | <u>ROAD AND BRIDGE FUND</u> | <u>INTEREST &amp; SINKING FUND</u> | <u>REVENUE SHARING TRUST FUND</u> | <u>JURY FUND</u> | <u>PUBLIC BUILDING &amp; IMPRVMT FUND</u> | <u>TOTAL</u> |
|--------------------|---------------------|-----------------------------|------------------------------------|-----------------------------------|------------------|---|--------------|
| 1975               | 6 480 610           | 934 684                     | 441 295                            | 2 101 559                         |                  |   | 9 958 148    |
| 1974               | 6 199 657           | 882 410                     | 413 037                            | 1 349 391                         |                  |   | 8 844 495    |
| 1973               | 5 388 085           | 711 502                     | 472 680                            | 1 038 910                         |                  |   | 7 611 177    |
| 1972               | 4 772 617           | 597 886                     | 417 500                            |                                   | 130 000          |   | 5 918 003    |
| 1971               | 4 275 001           | 502 578                     | 427 920                            |                                   | 81 814           |   | 5 287 313    |
| 1970               | 3 722 268           | 431 475                     | 439 439                            |                                   | 75 350           |   | 4 668 532    |
| 1969               | 3 392 800           | 421 970                     | 440 221                            |                                   | 60 700           |   | 4 315 691    |
| 1968               | 3 263 466           | 458 000                     | 479 695                            |                                   | 56 700           | 21 950                                    | 4 279 811    |
| 1967               | 3 135 716           | 427 857                     | 451 863                            |                                   | 51 500           |   | 4 066 936    |
| 1966               | 3 059 180           | 422 984                     | 457 000                            |                                   | 51 900           |   | 3 991 064    |

## COMMENT:

The Jury Fund and the Public Building and Improvement Fund have been Consolidated into the General Fund.

MISCELLANEOUS STATISTICAL FACTSCOUNTIES IN TEXAS WITH POPULATIONS OVER 100,000

| COUNTY    | COUNTY SEAT    | AREA IN SQUARE MILES | 1950 CENSUS | 1960 CENSUS | 1970 CENSUS |
|-----------|----------------|----------------------|-------------|-------------|-------------|
| Harris    | Houston        | 1 711                | 806 701     | 1 243 158   | 1 741 912   |
| Dallas    | Dallas         | 892                  | 614 799     | 951 527     | 1 327 321   |
| Bexar     | San Antonio    | 1 247                | 500 460     | 687 475     | 830 460     |
| Tarrant   | Fort Worth     | 860                  | 361 253     | 538 956     | 716 317     |
| El Paso   | El Paso        | 1 054                | 194 968     | 314 070     | 359 291     |
| Travis    | Austin         | 1 015                | 160 908     | 212 136     | 295 516     |
| Jefferson | Beaumont       | 945                  | 195 083     | 245 659     | 244 773     |
| Nueces    | Corpus Christi | 838                  | 165 471     | 221 573     | 237 544     |
| Hidalgo   | Edinburg       | 1 541                | 160 446     | 180 904     | 181 535     |
| Lubbock   | Lubbock        | 892                  | 101 048     | 156 271     | 179 295     |
| Galveston | Galveston      | 429                  | 113 066     | 140 364     | 169 812     |
| McLennan  | Waco           | 1 034                | 130 194     | 150 091     | 147 553     |
| Cameron   | Brownsville    | 883                  | 125 170     | 151 098     | 140 368     |
| Wichita   | Wichita Falls  | 612                  | 98 493      | 123 528     | 121 862     |
| Brazoria  | Angleton       | 1 422                | 46 549      | 76 204      | 108 312     |
| Taylor    | Abilene        | 913                  | 63 370      | 101 078     | 97 853      |
| Potter    | Amarillo       | 901                  | 73 366      | 115 580     | 90 511      |

SALARIES OF PRINCIPAL OFFICIALS FOR THEYEARS 1974 AND 1975

| OFFICIAL TITLE                         | NAME OF THE PRESENT<br>INCUMBENT           | SALARY OF POSITION |         |
|--|--|--------------------|---------|
|  |  | 1974               | 1975    |
| County Judge                           | T. Udell Moore                             | 25 000             | 25 000  |
| Executive Assistant<br>to County Judge | Charles R. Sibley                          | 11 976             | 16 000  |
| Commissioner, Precinct 1               | Clyde Anderson                             | 15 000             | 15 000  |
| Commissioner, Precinct 2               | Richard Telles                             | 15 000             | 15 000  |
| Commissioner, Precinct 3               | Rogelio Sanchez                            | 15 000             | 15 000  |
| Commissioner, Precinct 4               | Sam Blackham (1974)<br>Chuck Mattox (1975) | 15 000             | 15 000  |
| Tax Assessor-Collector                 | D. Clark Hughes                            | 20 400             | 21 600  |
| County Auditor                         | Willis H. Sample                           | 20 400             | 20 400  |
| District Attorney                      | Steve W. Simmons                           | 8 000*             | 8 532*  |
| County Attorney                        | George N. Rodriguez, Jr.                   | 18 000             | 19 200  |
| District Clerk                         | J. W. A. Johnson                           | 18 000             | 19 200  |
| County Clerk                           | Alicia Chacon                              | 18 000             | 19 200  |
| Sheriff                                | Mike Sullivan, Jr.                         | 18 000             | 19 200  |
| County Treasurer                       | Hal E. Dean                                | 10 656             | 12 500  |
| Judge, Co. Court<br>at Law No. 1       | Robert J. Galvan                           | 25 000             | 25 000. |
| Judge, Co. Court<br>at Law No. 2       | John L. Fashing                            | 25 000             | 25 000  |
| Judge, Co. Court<br>at Law No. 3       | Jack N. Ferguson                           | 25 000             | 25 000  |
| Judge, Court of<br>Domestic Relations  | Enrique H. Pena                            | 34 000             | 34 000  |
| Director, Data Processing              | Raymond H. Zitur                           | 16 620             | 18 360  |
| Road and Bridge Administrator          | Edward J. Daley                            | 13 944             | 16 000  |

\*Represents only Amount Paid by County of El Paso. The Remaining Portion of this Salary is Paid by the State of Texas.

COUNTY AUDITOR'S STAFF

PERSONNEL IN COUNTY AUDITOR'S DEPARTMENT

WILLIS H. SAMPLE

COUNTY AUDITOR

|                    |   |
|--------------------|---|
| Yuan E. Shelton    | First Assistant County Auditor          |
| Dick Crosby        | Payroll and Personnel Supervisor        |
| Charles Nelson     | Audit Supervisor                        |
| Steve E. Seely     | General Accountant and Budget Analyst   |
| Ira D. Humphreys   | Assistant Fee Auditor                   |
| Bertha Christensen | Insurance, Retirement and Records Clerk |
| Celia C. Valencia  | Secretary and Costs Records Clerk       |
| Fred L. Burkhart   | Grant Auditor                           |
| Johnnie E. Riggs   | Assistant Fee Auditor                   |
| Benton A. Larson   | Assistant Fee Auditor                   |
| Dorothy Begley     | Statistical Analyst                     |
| Lupe Martinez      | Voucher Clerk                           |
| Sybil Cobb         | Secretary and Revenue Sharing Clerk     |
| Vacant             | Assistant Fee Auditor                   |

MISCELLANEOUS STATISTICAL FACTSYEAR 1974

|   |                         |   |             |                |
|---|-------------------------|---|-------------|----------------|
| <u>Date of Incorporation</u>                |                         | 1871  |             |                |
| <u>Form of Government</u>                   |                         | A Public Corporation and Political<br>Subdivision of the State of Texas |             |                |
| <u>Area (Square Miles)</u>                  |                         | 1,054   |             |                |
| <u>Altitude</u>                             |                         | 3,500 - 7,100 feet  |             |                |
| <u>Climate</u>                              |                         | <u>Max.</u>   | <u>Min.</u> | <u>Average</u> |
| Temperature (°F)                            | Normal Mean             | 77.4  | 49.4        | 63.4           |
|   | 1974 Mean               | 77.1  | 48.2        | 62.7           |
| Rainfall Normal                             | Mean Annual             | 7.89 inches   |             |                |
|   | 1974 Total              | 13.95 inches  |             |                |
| <u>Population Growth</u>                    | Year                    | 1880  | 736         |                |
|   |                         | 1950  | 194,986     |                |
|   |                         | 1960  | 314,070     |                |
|   |                         | 1970  | 359,291     |                |
|   |                         | 1973 (est)  | 375,320     |                |
|   |                         | 1974 (est)  | 384,600     |                |
|   |                         |   | <u>1968</u> | <u>1972</u>    |
| <u>Registered Voters (General Election)</u> |                         |   | 88,913      | 131,320        |
| <u>Votes Cast</u>                           |                         |   | 66,796      | 85,138         |
| <u>Automobile Registrations</u>             |                         |   |             |                |
|   | (1972-1973 Fiscal Year) |   |             | 169,987        |
|   | (1973-1974 Fiscal Year) |   |             | 176,211        |
| <u>Number County Employees</u>              | 714                     |   |             |                |
| <u>Retail Sales</u>                         | 1973                    | \$752,096,000   |             |                |
|   | 1974                    | \$973,238,000 (est)   |             |                |
| <u>Bank Deposits</u>                        | 1973                    | \$926,059,956   |             |                |
|   | 1974                    | \$978,478,334   |             |                |
| <u>Radio Stations</u>                       |                         |   |             | 8              |
| <u>Television Stations</u>                  |                         |   |             | 3              |
| <u>Newspapers</u>                           |                         |   |             | 2              |
| <u>Churches - (est)</u>                     |                         |   |             | 250            |