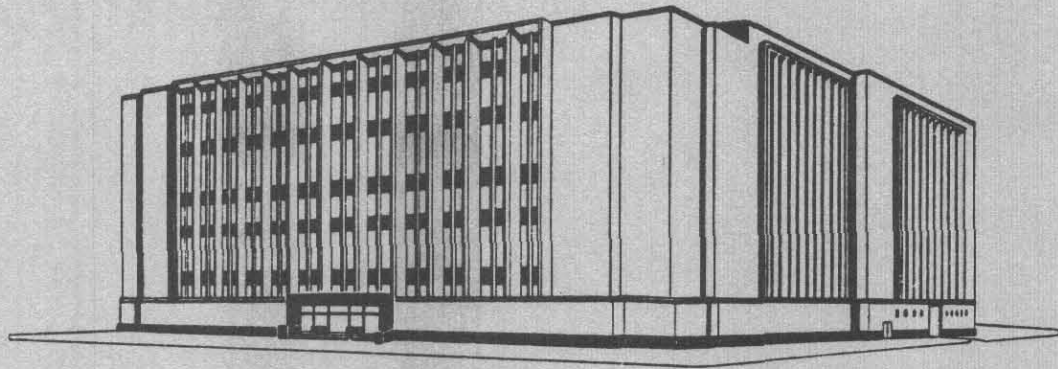


**T
E
X
A
S

1
9
7
5**



COUNTY of EL PASO

**ANNUAL
REPORT**

FOR YEAR ENDED DECEMBER 31,

1975

WILLIS H. SAMPLE
COUNTY AUDITOR
EL PASO, TEXAS

ANNUAL REPORT

COUNTY OF EL PASO, TEXAS

TABLE OF CONTENTS

	<u>Page</u>
LETTER OF TRANSMITTAL	vii
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 December 31, 1975, 1974 and 1973 - Assets	5
A-2 Comparative Balance Sheets for Years Ending December 31, 1975, 1974 and 1973 - 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 of Expenditures - Compared with Appropriations	13
B-5 Statement of Revenue - Estimated and Actual	15
B-6 Statement of Expenditures Compared with Authorizations	17
ROAD AND BRIDGE FUND	
C-1 Balance Sheet	23
C-2 Analysis of Changes in Fund Balance	24
C-3 Statement of Revenue - Estimated and Actual and Statement of Expenditures Compared with Authorizations	25
REVENUE SHARING TRUST FUND	
Notes to Financial Statements	26
D-1 Balance Sheet	27
D-2 Analysis of Changes in Fund Balance	28
D-3 Statement of Revenues - Estimated and Actual and Statement of Expenditures Compared with Authorizations	29
D-4 Analysis of Changes in Appropriated Balance	32
D-5 Statement of Expenditures	33

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 34
E-2	Analysis of Changes in Fund Balance 35
E-3	Statement of Revenues - Estimated and Actual and Statement of Expenditures Compared with Authorizations . . . 36
TRUST AND AGENCY FUNDS	
	Notes to Financial Statements 37
F-1	Balance Sheet 39
F-2	Statement of Cash Receipts and Disbursements 40
STATEMENTS OF FIXED ASSETS	
G-1	Comparative Statement of Fixed Assets 42
G-2	Detailed Statement of General Fixed Assets 43
ANALYSIS OF LONG-TERM DEBT	
H-1	Analysis of Changes in Bonded Debt Occurring During Year 1975 . 44
H-2	Statement of Bond Principal and Interest by Various Issues . . . 46
H-3	Statement of General Bonded Debt and Interest 47
H-4	Amortization Schedule of Bonded Indebtedness until Maturity . . 48
MISCELLANEOUS STATISTICAL SECTION	
I-1	The County Dollar Breakdown 49
I-2	Tax Levies and Tax Collections for the Last Ten Years 50
I-3	Tax Rates and Fund Allocation for the Last Ten Years 51
I-4	Operating Budgets for Last Ten Fiscal Years 52
I-5	Counties in Texas with Populations over 100,000 53
I-6	Salaries of Principal Officials 54
I-7	Bank Accounts of Elected and Appointed Officials 55
I-8	County Auditor's Staff 56
I-9	Miscellaneous Statistical Facts 57

COUNTY OF EL PASO, TEXAS

OFFICIAL DIRECTORY

FOR THE YEAR ENDED DECEMBER 31, 1975

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. John L. Fashing
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
Alicia Chacon
Stephen W. Simmons
J. W. A. Johnson
Michael J. Sullivan, Jr.

OFFICIAL DIRECTORY

DECEMBER 31, 1975

Building Superintendent	Benjamin Escobar
Chief Probation Officer - Adult	Frank Lozito
Chief Probation Officer - Juvenile	Jose Lopez
County Agriculture Agent	Angus Dickson, Jr.
County Librarian	Thomas M. Carson
County Purchasing Agent	Robert E. Donnally
County Road Administrator	Edward J. Daley
County Surveyor	Robert Medina
County Treasurer	Hal E. Dean, Sr.
County Veterans Service Officer	Gabriel Navarrete
Director, Child Guidance Unit	Dr. C. G. Hackett, Ph.D.
Director, City-County Health Unit	Dr. B. F. Rosenblum
Director, Civil Defense	F. Daugherty
Director, Coliseum and Liberty Hall	Alma G. Jarvis
Director, County Child Welfare	Tom Cragen
Director, Data Processing Department	Raymond H. Zitur
Director, General Assistance Agency	Joy T. Martin
Golf Pro, Ascarate Golf Course	F. C. Atkins
Supervisor, County Parks and Recreation	Salvador Quintana

OFFICIAL DIRECTORY

DECEMBER 31, 1975

Justice of the Peace, Precinct 1	Danny J. Snooks
Justice of the Peace, Precinct 2	Walter G. McGhee
Justice of the Peace, Precinct 3	Jesus M. Hernandez
Justice of the Peace, Precinct 4	Robert E. Kessel
Justice of the Peace, Precinct 5	Hector Enriquez, Jr.
Justice of the Peace, Precinct 6	Frank Macias
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	Victor Beltran, Sr.
Constable, Precinct 6	Jesus B. Cano

April 7, 1976

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
C. W. Mattox, 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, 1975, 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, 1975 the funds of the District Clerk totaled \$566,528.40 and those of the County Clerk, \$396,455.12. 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 1975

1. The 1970 Federal Census makes it mandatory that El Paso County have an annual audit by an independent certified public Accountant. On July 21, 1975, Napier, Massey and Company of El Paso, Texas was selected by Commissioners' Court to perform the 1975 financial audit.

2. The annual County Operating Budget was adopted by Commissioners' Court on January 13, 1975. 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 7, 1975	\$ 424,625.00	\$ 424,625.00
October 20, 1975	124,200.00	124,200.00
	<u>\$ 548,825.00</u>	<u>\$ 548,825.00</u>

The total sum of the 1975 Operating Budget after the above amendments was \$10,506,973.00.

- 3. Commissioner C. W. Mattox of Precinct 4 was elected to office and assumed his duties on the Court effective January 1, 1975.
- 4. On December 31, 1975, El Paso County was administering

ten separate federal grants, but on four such grants, we were not the prime grantee. 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.

5. The total El Paso County bond principal indebtedness as of December 31, 1975 was \$2,090,000.00, and the interest to be paid on this indebtedness to maturity was \$304,032.50. Based on the best estimate available, the County population is 392,400 as of December 31, 1975; thus, the principal bonded indebtedness of the County is \$5.33 per capita.

6. El Paso County Ad Valroem tax roll increased from \$490,115,256.00 for the year 1974 to \$571,439,065.00 for the year 1975. Commissioners' Court voted no increase in the tax rate which remained at \$0.90 for each \$100 of assessed value. Collections for the 1974 current tax roll amounted to 92.3 percent of the total tax levies.

7. 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 1975 were \$178,122 and \$63,064 from Revenue Sharing.

8. Commencing on January 1, 1975 a budget was promulgated for an Elections Bureau Department. All the activities involving the laws and procedures for carrying out the County election process that had been part of the duties of the Tax Assessor and Collector and the County Clerk were codified and placed under the supervision of this newly activated department.

9. All County operating funds from a cash viewpoint were in a good condition as of December 31, 1975, even though \$3,125,000 had been invested in short-term securities. Cash balances at the end of 1975 as compared with 1974 are as follows:

	<u>1975</u>	<u>1974</u>
General Fund	\$ 492,353	\$ 647,607
Road and Bridge Fund	112,673	164,269
Interest and Sinking Funds	39,798	20,842
Revenue Sharing Fund	<u>67,461</u>	<u>10,581</u>
	<u>\$ 712,285</u>	<u>\$ 843,299</u>

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

ALL CURRENT REVENUE FUNDS COMBINED

	<u>Percentage</u>
Ad Valorem Taxes	43.00
Fees of Office	17.90
Federal Revenue Sharing	20.00
Excise Taxes	2.90
Refunds and Miscellaneous	2.30
Rentals and Concessions	3.40
Interest Earnings	2.50
Fines and Forfeitures	2.70
Other Governmental Units	2.70
Other	<u>2.60</u>
	<u>100.00%</u>

RECOMMENDATIONS FOR FURTHERING COUNTY PROGRESS

Inflationary pressures continued to exert an upward surge on County expenditures over which management has no control. The inflation percentage rate for the year 1975 was 7-1/2 - 8 percent which is considerably below the rate of 1974.

In preparation of the 1976 Operating Budget, first consideration was given to as large an employee salary increase as the expected revenue would permit. All capital expenditures were to be held to a minimum and regular expenditures were to be held to the same spending level as 1975. The above requirements were met in the 1976 approved budget, so each operating department must of necessity watch its projected spending plans for the year. A federal district court judgment issued during late 1975 held that the County must vastly improve its jail conditions to meet certain state standards commencing January 1, 1976. To completely comply with this finding, a new jail facility may be required in the near future. If it is decided to build a new facility, it will, in all probability, require a six- to eight-million-dollar bond issue.

Another major fiscal hurdle for the County is the possibility that Federal Revenue Sharing may not be renewed after December 31, 1976. This source now accounts for approximately 20 percent of the County revenue, so our only recourse would be to drastically increase Ad Valorem taxes or reduce services to the public by a reduction of expenditures.

The preparation of this report could not have been accomplished without the full cooperation and dedication of my entire staff. The planning and conducting of the financial operations of the County have been carried out in a responsible manner through the

COUNTY OF EL PASO, TEXAS
COMBINED BALANCE SHEET, ALL FUNDS

DECEMBER 31, 1975

A S S E T S

	<u>COMBINED TOTAL</u>	<u>GENERAL FUND</u>	<u>ROAD & BRIDGE FUND</u>
CASH IN DEPOSITORY	922 017	492 353	112 673
Change Funds	3 430	3 430	
<u>Taxes Receivable:</u>			
Current	2 618 806	1 945 249	450 435
Delinquent	480 067	356 594	82 571
Total	3 098 873	2 301 843	533 006
Less:			
Reserve for Uncollectible Taxes	686 181	509 695	118 023
Net Taxes Receivable	2 412 692	1 792 148	414 983
Inventories - Office Supplies	1 801	1 801	
Miscellaneous Receivables and Fees	683 903	572 193	21 128
Prepaid Insurance	23 646	23 566	80
Investments	2 600 500	1 880 000	455 500
Securities Held in Trust	91 000		
Funds Available and to be Provided for Retirement of Bonds and Interest	2 394 033		
Investments - El Paso Revenue Sharing Trust Fund	500 000		
<u>Deferred Charges:</u>			
Lyon-Shamaley Funds	24 500	24 500	
Construction in Progress	1 325 777	127 388	
<u>Fixed Assets:</u>			
Land	1 354 756		
Buildings	8 372 465		
Highways	1 396 181		
Bridges and Culverts	119 300		
Flood Control	79 286		
Equipment Inventory	3 522 636		
Total Fixed Assets	14 844 624		
 TOTAL ASSETS	 25 827 923	 4 917 379	 1 004 364

REVENUE SHARING FUND	INTEREST & SINKING FUND	INTEREST & BONDED DEBT FUND	TRUST FUNDS	FIXED ASSETS FUND
67,461	39 798		209 732	
	223 122			
	40 902			
	264 024			
	58 463			
	205 561			
6 126	6 402		78 054	
	265 000			
			91 000	
		2 394 033		
500 000				
1 198 389				
				1 354 756
				8 372 465
				1 396 181
				119 300
				79 286
				3 522 636
				14 844 624
1 771 976	516 761	2 394 033	378 786	14 844 624

COUNTY OF EL PASO, TEXASCOMBINED BALANCE SHEET, ALL FUNDSDECEMBER 31, 1975L I A B I L I T I E S

	<u>COMBINED TOTAL</u>	<u>GENERAL FUND</u>	<u>ROAD & BRIDGE FUND</u>
Warrants Payable	593 212	315 360	42 265
Bonds Payable -			
Subsequent to 12/31/75	2 090 000		
Interest Payable -			
Subsequent to 12/31/75	304 033		
 Total Liabilities	 <u>2 987 245</u>	 <u>315 360</u>	 <u>42 265</u>

APPROPRIATIONS, RESERVES AND FUND BALANCES

Appropriations - General	2 021 049	262 095	
<u>Reserves</u>			
1975 Encumbrances - Taxes	4 858 372	3 608 799	835 640
Contingencies	15 475	7 040	8 435
Prepaid Insurance	23 646	23 566	80
County Retirement Funds -			
Unclaimed	4 660	4 660	
Fed. Contributions -			
Jail Imp. Fund	13 619	13 619	
Due to Other Governmental Units	3 536	3 536	
Sales Tax Security for Tex. Comp.	200		
Grants from Other Governmental			
Agencies	8 382	8 382	
Fund Deposits Due Others	51 419	51 324	
 Total Appropriations & Reserves	 <u>7 000 358</u>	 <u>3 983 021</u>	 <u>844 155</u>
 <u>Fund Balances</u>			
Trust and Agency Funds Bal.	164 701		
Inventory, Payroll &			
Change Fund	87 881	87 881	
Fixed Assets	14 844 624		
Unreserved Balances (Deficit)	743 114	531 117	117 944
 Total Balances	 <u>15 840 320</u>	 <u>618 998</u>	 <u>117 944</u>
 TOTAL LIABILITIES, RESERVES, AND FUND BALANCES	 <u>25 827 923</u>	 <u>4 917 379</u>	 <u>1 004 364</u>

REVENUE SHARING FUND	INTEREST & SINKING FUND	INTEREST & BONDED DEBT FUND	TRUST FUNDS	FIXED ASSETS FUND
13 022	8 775		213 790	
		2 090 000		
		304 033		
13 022	8 775	2 394 033	213 790	
1 758 954				
	413 933			
			200	
			95	
1 758 954	413 933		295	
			164 701	
	94 053			14 844 624
	94 053		164 701	14 844 624
1 771 976	516 761	2 394 033	378 786	14 844 624

COMPARATIVE BALANCE SHEETS FOR YEARS ENDING

DECEMBER 31, 1975, 1974 AND 1973

<u>A S S E T S</u>	<u>1975</u>	<u>1974</u>	<u>1973</u>
Cash in Depository	922 017	1 180 698	1 233 813
Change Funds	3 430	2 400	2 400
<u>Taxes Receivable:</u>			
Current	2 618 806	2 027 446	1 643 435
Delinquent	480 067	389 551	322 370
Total	<u>3 098 873</u>	<u>2 416 997</u>	<u>1 965 805</u>
Less:			
Reserve for Uncollectible Taxes	686 181	521 882	444 033
Net Taxes Receivable	<u>2 412 692</u>	<u>1 895 115</u>	<u>1 521 772</u>
Inventories - Office Supplies	1 801	2 034	2 234
Miscellaneous Receivables and Fees	683 903	485 514	348 875
Prepaid Insurance	23 646	9 373	22 563
Investments	2 600 500	2 435 500	2 580 500
Securities - Held in Trust	91 000	90 000	90 500
Fund Available and to be Provided for Retirement of Bonds and Interest	2 394 033	2 826 728	3 231 339
Investments - Federal Revenue Sharing Fund	500 000	1 110 000	730 000
<u>Deferred Charges:</u>			
Lyons and Shamaley Funds	24 500	24 500	24 500
Equipment			6 395
Construction in Progress	1 325 777	417 340	66 545
<u>Fixed Assets - General:</u>			
Land	1 354 756	1 354 756	1 354 756
Buildings	8 372 465	8 289 627	8 049 913
Highways	1 396 181	1 396 181	1 365 244
Bridges and Culverts	119 300	119 300	94 300
Flood Control	79 286	79 286	79 286
Equipment Inventory	<u>3 522 636</u>	<u>2 661 208</u>	<u>2 186 948</u>
Total Fixed Assets	<u>14 844 624</u>	<u>13 900 358</u>	<u>13 130 447</u>
TOTAL ASSETS	<u><u>25 827 923</u></u>	<u><u>24 379 560</u></u>	<u><u>22 991 883</u></u>

COMPARATIVE BALANCE SHEETS FOR YEARS ENDINGDECEMBER 31, 1975, 1974 AND 1973

<u>L I A B I L I T I E S</u>	<u>1975</u>	<u>1974</u>	<u>1973</u>
Warrants Payable	593 212	514 568	299 742
Bonds Payable	2 090 000	2 440 000	2 751 000
Interest Payable	304 033	386 728	480 339
TOTAL LIABILITIES	<u>2 987 245</u>	<u>3 341 296</u>	<u>3 531 081</u>

APPROPRIATIONS, RESERVES AND FUND BALANCES

APPROPRIATIONS - General	2 021 049	1 688 428	1 316 018
Reserves:			
Encumbrances	4 858 372	4 231 035	3 885 540
Contingencies	15 475	13 735	11 720
Prepaid Insurance	23 646	9 373	22 563
Equipment Purchases			6 395
County Retirement Funds - Unclaimed	4 660	4 660	4 660
Federal Contributions -			
Jail Improvement Fund	13 619	39 662	48 392
Due to Other Governmental Units	3 536	21 932	18 535
Grants from Other Governmental Agencies	8 382	61 585	7 120
Fund Deposits Due Others	51 419	52 344	55 564
Sales Tax Security for Texas Comp.	200	200	
TOTAL RESERVES & APPROPRIATIONS	<u>7 000 358</u>	<u>6 122 954</u>	<u>5 376 507</u>
Fund Balances:			
Trust and Agency Funds	164 701	351 261	385 918
Inventory, Payroll and Change Fund	87 881	87 434	87 634
Investment in Fixed Assets	14 844 624	13 900 358	13 130 447
Unreserved Balances (Deficit)	743 114	576 257	480 296
TOTAL BALANCES	<u>15 840 320</u>	<u>14 915 310</u>	<u>14 084 295</u>
TOTAL LIABILITIES, FUND BALANCES, RESERVES AND APPROPRIATIONS	<u>25 827 923</u>	<u>24 379 560</u>	<u>22 991 883</u>

STATEMENT OF CHANGES IN TAXES RECEIVABLE

FOR THE YEAR ENDED DECEMBER 31, 1975

	<u>TOTAL</u>	<u>CURRENT TAXES</u>	<u>DELINQUENT TAXES</u>
TAXES RECEIVABLE, JAN. 1, 1975	2 416 997	2 027 446	389 551
ADD:			
Tax Levy for 1975	5 142 954	5 142 954	
Transfers from Current Taxes	260 156		260 156
Penalties and Interest and Supplementals	82 441	57 170	25 271
Total Additions	5 485 551	5 200 124	285 427
TOTAL TAXES RECEIVABLE & ADDITIONS	7 902 548	7 227 570	674 978
DEDUCT:			
Collections	4 436 924	4 271 067	165 857
Taxes Written off as Uncollectible	106 595	77 541	29 054
Transfers to Delinquent	260 156	260 156	
Total Deductions	4 803 675	4 608 764	194 911
TAXES RECEIVABLE, DECEMBER 31, 1975	3 098 873	2 618 806	480 067
DEDUCT:			
Reserve for Uncollectible Taxes	686 181	206 114	480 067
NET TAXES RECEIVABLE, DEC. 31, 1975	2 412 692	2 412 692	0

SUMMARY STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDSFOR THE YEAR ENDED DECEMBER 31, 1975

<u>FUND</u>	BALANCE JANUARY 1, 1975	RECEIPTS	DISBURSEMENTS	BALANCE DECEMBER 31, 1975
General	647 607	13 992 271	14 147 525	492 353
Road and Bridge	164 269	2 313 913	2 365 509	112 673
Revenue Sharing	10 581	4 649 534	4 592 654	67 461
Interest and Sinking	20 842	1 288 665	1 269 709	39 798
Trusts - Various	337 399	2 386 727	2 514 394	209 732
TOTAL	<u>1 180 698</u>	<u>24 631 110</u>	<u>24 889 791</u>	<u>922 017</u>

STATEMENT OF INVESTMENTSDECEMBER 31, 1975

<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 No. 4369 Issued by Coronado State Bank	Oct. 14, 1975	7.4581%	Jan. 12, 1976	300,000
Cert. of Deposit No. J11446 Issued by El Paso National Bank	Nov. 10, 1975	5.821%	Feb. 9, 1976	350,000
Cert. of Deposit No. 39486 Issued by State National Bank	Nov. 17, 1975	5.642%	Feb. 17, 1976	475,000
Cert. of Deposit No. J11512 Issued by El Paso National Bank	Nov. 24, 1975	5.627%	Feb. 24, 1976	325,000
Cert. of Deposit No. J11545 Issued by El Paso National Bank	Dec. 1, 1975	5.525%	Mar. 2, 1976	625,000
Cert. of Deposit No. 1855 Issued by Bank of El Paso	Dec. 23, 1975	6.666%	Apr. 21, 1976	550,000*
Total County Funds				<u>2,625,000</u>
<u>Federal Revenue Sharing Funds</u>				
Certificate of Deposit No. 4369 Issued by Coronado State Bank	Oct. 14, 1975	7.4581%	Jan. 12, 1976	300,000
Cert. of Deposit No. J11446 Issued by El Paso National Bank	Nov. 10, 1975	5.821%	Feb. 9, 1976	200,000
Total Revenue Sharing Funds				<u>500,000</u>
GRAND TOTAL OF COUNTY AND REVENUE SHARING FUNDS INVESTED				<u>3,125,000</u>

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

GENERAL FUND

BALANCE SHEET

DECEMBER 31, 1975

ASSETS

CASH		492 353
Change Funds		3 430
TAXES RECEIVABLE:		
Current	1 945 249	
Delinquent	356 594	
Total	<u>2 301 843</u>	
Less Reserve for Uncollectible Taxes	<u>509 695</u>	
Net Taxes Receivable		1 792 148
MISCELLANEOUS RECEIVABLES AND FEES		572 193
INVESTMENTS - SHORT TERM		1 880 000
INVENTORIES - OFFICE SUPPLIES		1 801
PREPAID INSURANCE		23 566
DEFERRED CHARGES - LYON-SHAMALEY FUNDS		24 500
CONSTRUCTION IN PROGRESS		<u>127 388</u>
TOTAL ASSETS		<u>4 917 379</u>

LIABILITIES, RESERVES AND SURPLUS

WARRANTS PAYABLE		315 360
APPROPRIATIONS - GENERAL		262 095
RESERVES:		
1975 Encumbrances	3 608 799	
Contingencies	7 040	
Prepaid Insurance	23 566	
County Retirement Funds - Unclaimed	4 660	
Federal Contributions - Jail Imp. Fund	13 619	
Due to other Governmental Units	3 536	
Grants from other Governmental Agencies	8 382	
Fund Deposits Due Others	<u>51 324</u>	3 720 926
FUND BALANCE:		
Unreserved Balance	531 117	
Inventory, Payroll and Change Fund	<u>87 881</u>	618 998
TOTAL LIABILITIES, RESERVES AND BALANCE		<u>4 917 379</u>

GENERAL FUNDSUMMARY STATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1975

	ESTIMATED	ACTUAL	ACTUAL OVER OR UNDER* ESTIMATED
<u>TAXES:</u>			
Current	2 918 725	2 854 436	64 289*
Delinquent	74 172	112 436	38 264
TOTAL TAXES	2 992 897	2 966 872	26 025*
<u>BEER AND LIQUOR LICENSES</u>	29 500	53 411	23 911
<u>VITAL STATISTICS</u>	75 000	77 836	2 836
<u>FINES AND BOND FORFEITURES</u>	205 814	267 467	61 653
<u>FEES OF OFFICE</u>	1 697 590	1 765 705	68 115
<u>RENTALS:</u>			
Parks	1 900	2 215	315
Coliseum and Liberty Hall	85 000	81 724	3 276*
TOTAL RENTALS	86 900	83 939	2 961*
<u>OTHER SOURCES:</u>			
City of El Paso Prisoner Contributions	83 000	68 024	14 976*
City of El Paso Computer Fees - Equip.	64 800	79 800	15 000
City of El Paso Employees Salary Refund	118 455	122 614	4 159
Departmental Sales	65 900	78 487	12 587
Texas Mixed Beverage Tax Rebate	201 000	227 657	26 657
State Per Capita Tax	22 500	21 510	990*
Utility Reimbursements	34 400	69 182	34 782
Other Reimbursements	44 000	50 126	6 126
City-County Health Unit Receipts	0	3 164	3 164
Ascarate Golf Course Receipts	165 000	147 568	17 432*
Various Concession Receipts	99 300	101 912	2 612
Miscellaneous Receipts	34 000	32 722	1 278*
Miscellaneous Interest	114 000	137 521	23 521
Voter Registration	28 100	22 068	6 032*
Adult Probation Collections	109 500	74 946	34 554*
Cash Surplus	530 129	0	530 129*
Jury Fees	6 100	4 874	1 226*
Auto Licenses	175 000	175 000	0
Occupation Licenses	6 850	2 959	3 891*
Adult Probation Reimbursement Fees	16 000	15 419	581*
Bail Bond Licenses	0	250	250
TOTAL OTHER SOURCES	1 918 034	1 435 803	482 231*
TOTAL	7 005 735	6 651 033	354 702*

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1975

	APPROPRIATIONS	EXPENDITURES	UNEXPENDED BALANCE - DEFICIT*
<u>ADMINISTRATIVE</u>			
County Judge	69 215	68 849	366
County Clerk	241 710	234 626	7 084
County Auditor	106 644	104 888	1 756
County Treasurer	24 400	24 382	18
County Tax Assessor-Collector	97 874	93 083	4 791
County Purchasing Agent	67 273	66 615	658
Civil Defense	6 741	6 741	0
Elections and Voter Registration	86 743	83 676	3 067
Employee Benefits	404 688	317 610	87 078
Insurance - Workmen's Compensation	55 342	15 063	40 279
Assessing Charges	52 920	52 673	247
Miscellaneous and Postage	100 035	74 875	25 160
General Travel	22 000	18 903	3 097
Courthouse	410 001	407 385	2 616
Insurance - General	20 925	20 284	641
Insurance - Group Hospital	102 024	100 970	1 054
Regional Planning	22 301	22 185	116
Data Processing	349 063	346 135	2 928
Annual Audit	22 000	22 000	0
	<hr/>	<hr/>	<hr/>
TOTAL ADMINISTRATIVE	2 261 899	2 080 943	180 956
<u>JUDICIAL AND LAW ENFORCEMENT</u>			
County Attorney	132 712	130 873	1 839
Sheriff and Jail	990 190	990 965	775*
District Attorney	252 441	245 707	6 734
District Clerk	162 889	162 880	9
Co. Courts at Law, Nos. 1, 2 & 3	156 014	155 506	508
J. P. Courts, Precincts 1-6	120 810	119 190	1 620
Constables, Precincts 1-6	29 371	29 255	116
Adult Probation	249 774	248 080	1 694
District Judges Expenses	73 620	73 589	31
Reporters and Interpreters Salaries	116 583	116 481	102
District Courts Expense	204 609	203 149	1 460
Court of Domestic Relations	62 674	62 519	155
Jury Department	129 609	128 959	650
	<hr/>	<hr/>	<hr/>
TOTAL JUDICIAL AND LAW ENFORCEMENT	2 681 296	2 667 153	14 143

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1975

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT*</u>
<u>WELFARE</u>			
General Assistance	319 304	314 099	5 205
Child Welfare	192 150	192 150	0
Child Guidance	47 597	46 718	879
Paupers	4 414	3 450	964
Veterans Assistance	34 359	34 397	38*
TOTAL WELFARE	<u>597 824</u>	<u>590 814</u>	<u>7 010</u>
<u>HEALTH AND SANITATION</u>			
City-County Health Unit	618 548	618 548	0
Mental Health	10 725	10 164	561
Animal Control Center	21 793	21 792	1
TOTAL HEALTH AND SANITATION	<u>651 066</u>	<u>650 504</u>	<u>562</u>
<u>COUNTY PROMOTION AND DEVELOPMENT</u>			
Industrial Board	20 000	20 000	0
Advertising	12 000	11 741	259
County Library	40 406	40 285	121
Co-Operative Extension Service	47 667	47 049	618
TOTAL PROMOTION & DEVELOPMENT	<u>120 073</u>	<u>119 075</u>	<u>998</u>
<u>PARKS AND RECREATION</u>			
Area Parks Expense:			
Ascarate, Canutillo, Lower Valley, McKelligon Canyon and Tom Mays	171 843	170 618	1 225
Ascarate Park Golf Course	156 906	149 365	7 541
Coliseum and Liberty Hall	171 628	169 168	2 460
TOTAL PARKS AND RECREATION	<u>500 377</u>	<u>489 151</u>	<u>11 226</u>
<u>CONSTRUCTION IN PROGRESS</u>			
TOTAL CONSTRUCTION IN PROGRESS	<u>193 200</u>	<u>128 470</u>	<u>64 730</u>
TOTAL GENERAL FUND	<u>7 005 735</u>	<u>6 726 110</u>	<u>279 625</u>

GENERAL FUNDSTATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1975

	<u>ESTIMATED</u> <u>REVENUE</u>	<u>ACTUAL</u> <u>REVENUE</u>	<u>ACTUAL OVER</u> <u>OR UNDER*</u> <u>ESTIMATED</u>
<u>REVENUES:</u>			
Ad Valorem Taxes - Current	2 918 725	2 854 435	64 290*
Ad Valorem Taxes - Delinquent	74 172	112 436	38 264
Beer, Wine & Liquor Licenses	29 500	53 411	23 911
Fines and Misdemeanors	205 814	267 467	61 653
Voter Registration	28 100	22 068	6 032*
City-County Health Unit Pro-Rata	0	3 164	3 164
State Per Capita Tax	22 500	21 510	990*
Texas Mixed Bev. Tax Rebate	201 000	227 657	26 657
Stationery Stock Sales	20 100	28 382	8 282
Jail Commissary Sales	45 800	50 105	4 305
Probation Collections	109 500	74 946	34 554*
Jury Fees	6 100	4 874	1 226*
Auto Licenses	175 000	175 000	0
Occupation Licenses	6 850	2 959	3 891*
Adult Probation Reimbursement Fees	16 000	15 419	581*
Bail Bond License	0	250	250
Cash Surplus	530 129	0	530 129*
<u>RENTALS:</u>			
Coliseum	79 000	78 984	16*
Coliseum Parking	16 500	16 511	11
Liberty Hall	6 000	2 740	3 260*
McKelligon Canyon	1 900	2 215	315
Ascarate Golf Course	165 000	147 568	17 432*
Ascarate Park Concessions	11 000	6 453	4 547*
Western Playland Receipts	34 000	36 647	2 647
City of El Paso - Prisoners Cont.	83 000	68 024	14 976*
City of El Paso Computer Operations	183 255	202 414	19 159
Coliseum Concessions	37 800	42 301	4 501
Utility Reimbursements	34 400	69 182	34 782
Other Reimbursements	44 000	50 126	6 126
Miscellaneous Receipts	34 000	32 722	1 278*
Interest from Investments	114 000	137 521	23 521

GENERAL FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1975

	<u>ESTIMATED REVENUE</u>	<u>ACTUAL REVENUE</u>	<u>ACTUAL OVER OR UNDER* ESTIMATED</u>
<u>FEES OF OFFICE:</u>			
Assessor and Collector	845 000	1 029 280	184 280
County Attorney	15 000	18 151	3 151
County Clerk	369 200	371 358	2 158
County Courts at Law	9 190	9 290	100
County Judge	3 550	1 794	1 756*
County Sheriff	396 000	259 000	137 000*
Constables	450	1 462	1 012
District Clerk	132 000	144 319	12 319
Justices of the Peace 1-6 Fees	2 200	8 888	6 688
TOTAL REVENUE	<u>7 005 735</u>	<u>6 651 033</u>	<u>354 702*</u>

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1975

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT*</u>
<u>EXPENSES:</u>			
<u>County Judge</u>			
Salaries	62 964	62 964	0
Office Expense	6 251	5 885	366
	<u>69 215</u>	<u>68 849</u>	<u>366</u>
<u>County Judges at Law, Nos. 1,2 and 3</u>			
Salaries	148 452	148 403	49
Office Expense	7 562	7 103	459
	<u>156 014</u>	<u>155 506</u>	<u>508</u>
<u>County Clerk</u>			
Salaries	165 085	165 051	34
Office Expense	20 625	20 398	227
Legal Fees	56 000	49 177	6 823
	<u>241 710</u>	<u>234 626</u>	<u>7 084</u>
<u>County Tax Assessor-Collector</u>			
Salaries	1 200	1 200	0
Office Expense	75 550	70 729	4 821
New Equipment	3 632	3 632	0
Extra Help	17 492	17 522	30*
	<u>97 874</u>	<u>93 083</u>	<u>4 791</u>
<u>County Attorney</u>			
Salaries	108 962	108 801	161
Office Expense	8 550	8 218	332
Delinquent Tax Expense	11 200	9 654	1 546
Car Allowance	2 400	2 400	0
Travel	1 600	1 800	200*
	<u>132 712</u>	<u>130 873</u>	<u>1 839</u>
<u>County Sheriff</u>			
Deputies' Salaries	365 778	365 553	225
Guards' Salaries	25 601	26 366	765*
Jailors' Salaries	329 170	328 698	472
Longevity Salaries	20 868	20 788	80
Postage and Stationery	1 910	1 910	0
Auto Repair	22 749	22 747	2
Telephone and Telegraph	11 734	11 734	0
Gas and Oil	37 780	37 579	201
Travel - General	10 500	10 498	2
General Expense	34 569	34 536	33
Jail Subsistence	80 108	80 108	0
Commissary and Medicine	43 700	44 725	1 025*
Other Equipment	2 423	2 423	0
Car Allowance - Sheriff	3 300	3 300	0
	<u>990 190</u>	<u>990 965</u>	<u>775*</u>

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1975

<u>EXPENSES:</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT*</u>
<u>County Treasurer</u>			
Salaries	21 347	21 342	5
Office Expense	3 053	3 040	13
	<u>24 400</u>	<u>24 382</u>	<u>18</u>
<u>County Auditor</u>			
Salaries	103 011	102 001	1 010
Office Expense	3 633	2 887	746
	<u>106 644</u>	<u>104 888</u>	<u>1 756</u>
<u>Data Processing</u>			
Salaries - County	156 086	152 829	3 257
Salaries - City	103 157	102 752	405
Office Expense and Supplies	23 090	23 090	0
Rentals	63 930	64 664	734*
Car Allowance	1 800	1 800	0
Travel	1 000	1 000	0
	<u>349 063</u>	<u>346 135</u>	<u>2 928</u>
<u>County Purchasing Agent</u>			
Salaries	32 373	31 906	467
Office Expense	1 400	1 314	86
Stationery Stock	16 900	16 880	20
Machine Maintenance	15 950	15 857	93
Auto Expense	650	658	8*
	<u>67 273</u>	<u>66 615</u>	<u>658</u>
<u>District Clerk</u>			
Salaries	148 689	148 687	2
Office Expense	13 300	13 293	7
Car Allowance	900	900	0
	<u>162 889</u>	<u>162 880</u>	<u>9</u>
<u>District Attorney</u>			
Car Allowances	2 880	1 920	960
Salaries	201 876	201 918	42*
Salaries - State Allowance	0	(304)	304
Office Expense	16 100	16 001	99
Conduct of Criminal Affairs	19 000	13 785	5 215
Post Conviction Affairs	12 585	12 387	198
	<u>252 441</u>	<u>245 707</u>	<u>6 734</u>
<u>Justices of the Peace, Pct. 1-6</u>			
Salaries - Clerical	35 986	34 873	1 113
Salaries - Judges	63 504	63 504	0
Expense Allowances	17 370	17 370	0
Office Expense	1 200	1 045	155
Stationery Stock and Miscellaneous	2 750	2 398	352
	<u>120 810</u>	<u>119 190</u>	<u>1 620</u>

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1975

<u>EXPENSES:</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT*</u>
<u>Constables - Precincts 1-6</u>			
Salaries	28 921	28 918	3
Miscellaneous	450	337	113
	<u>29 371</u>	<u>29 255</u>	<u>116</u>
<u>City-County Health Unit</u>			
Operating Expense	618 548	618 548	0
	<u>618 548</u>	<u>618 548</u>	<u>0</u>
<u>Charities</u>			
Pauper Burials	3 800	3 238	562
Pauper Clothing	400	0	400
Pauper Travel	214	212	2
	<u>4 414</u>	<u>3 450</u>	<u>964</u>
<u>General Assistance</u>			
Salaries	92 009	91 711	298
Food, Rent, Etc.	194 600	194 600	0
Office Expense	3 725	2 712	1 013
Travel Expense - Staff	8 100	7 725	375
Telephone and Telegraph	4 330	3 770	560
Other Travel	1 400	1 180	220
Utilities	2 600	1 387	1 213
Office Rent	3 300	1 775	1 525
Office Rent - State Dept.Pub.Welfare	9 240	9 239	1
	<u>319 304</u>	<u>314 099</u>	<u>5 205</u>
<u>Mental Health</u>			
Clothing	1 625	1 260	365
Trial Fees, Clerical	5 350	5 154	196
Transportation	3 750	3 750	0
	<u>10 725</u>	<u>10 164</u>	<u>561</u>
<u>District Judges</u>			
Salaries - Supplemental	48 816	48 785	31
Salaries - Juvenile Board	24 804	24 804	0
	<u>73 620</u>	<u>73 589</u>	<u>31</u>
<u>Child Welfare</u>			
Operating Expense	192 150	192 150	0
	<u>192 150</u>	<u>192 150</u>	<u>0</u>
<u>Child Guidance</u>			
Operating Expense	47 597	46 718	879
	<u>47 597</u>	<u>46 718</u>	<u>879</u>

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1975

<u>EXPENSES:</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT*</u>
<u>General Administrative</u>			
Insurance - Hospital	102 024	100 970	1 054
Insurance - General	20 925	20 284	641
Insurance - Workmen's Compensation	55 342	15 064	40 278
Miscellaneous Expense	5 215	4 534	681
Postage	94 820	70 341	24 479
Retirement Contributions	185 334	137 610	47 724
Social Security	219 354	180 000	39 354
Travel	22 000	18 903	3 097
Assessing	52 920	52 673	247
Outside Audit	22 000	22 000	0
Regional Planning	22 301	22 185	116
Dues and Advertising	12 000	11 741	259
	<u>814 235</u>	<u>656 305</u>	<u>157 930</u>
<u>Co-Op Extension Service</u>			
Salaries	36 047	35 962	85
Office Expense	5 242	5 119	123
Home Demonstration	600	567	33
Auto Allowance	4 600	4 600	0
Other Travel Expense	1 000	623	377
New Equipment	178	178	0
	<u>47 667</u>	<u>47 049</u>	<u>618</u>
<u>Civil Defense</u>			
Operating Expense	6 741	6 741	0
	<u>6 741</u>	<u>6 741</u>	<u>0</u>
<u>County Library</u>			
Salaries	27 325	27 336	11*
Gas, Oil and Bookmobile Maint.	1 896	1 875	21
Utilities	1 009	980	29
New Books	6 222	6 181	41
Office Supplies	1 485	1 468	17
Auto Allowance	1 080	1 080	0
Miscellaneous Expense	1 389	1 365	24
	<u>40 406</u>	<u>40 285</u>	<u>121</u>
<u>Industrial Board</u>			
Operating Expense	20 000	20 000	0
	<u>20 000</u>	<u>20 000</u>	<u>0</u>
<u>Animal Control</u>			
Operating Allowance	21 793	21 792	1
	<u>21 793</u>	<u>21 792</u>	<u>1</u>

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1975

EXPENSES:	APPROPRIATIONS	EXPENDITURES	UNEXPENDED BALANCE - DEFICIT*
<u>Veterans' Assistance</u>			
Salaries	29 473	29 473	0
Auto Allowance	2 900	2 900	0
Office Expense	1 986	2 024	38*
	<u>34 359</u>	<u>34 397</u>	<u>38*</u>
<u>District Courts</u>			
Legal Fees	147 200	147 120	80
Office Expense	17 850	17 846	4
6th Judicial District Expense	5 328	5 073	255
Reporters' Salaries	108 426	108 325	101
Interpreters' Salaries	8 157	8 156	1
Salaries - Others	34 231	33 110	1 121
	<u>321 192</u>	<u>319 630</u>	<u>1 562</u>
<u>Courthouse</u>			
Heating Plant - Salaries	57 236	57 223	13
Fuel	18 450	18 450	0
Telephone and Telegraph	3 900	3 754	146
Light and Power	140 500	138 365	2 135
Water	15 600	15 377	223
Janitors' Supplies	7 100	7 063	37
Janitors' Salaries	121 015	120 953	62
Building Charges	45 000	45 000	0
Car Allowance	1 200	1 200	0
	<u>410 001</u>	<u>407 385</u>	<u>2 616</u>
<u>Parks and Recreation</u>			
Administration Salaries	10 269	10 268	1
Youth Activity Program	4 900	4 650	250
Capital Expense - Canutillo Park	22 100	22 098	2
Capital Expense - Ascarate Park	6 400	6 362	38
Capital Expense - Lower Valley	4 650	4 634	16
Capital Expense - McKelligon Canyon	2 687	2 688	1*
Capital Expense - Tom Mays Park	13 792	13 731	61
Salaries - Park Operations	57 156	57 671	515*
Parks Operating Expense	49 889	48 516	1 373
	<u>171 843</u>	<u>170 618</u>	<u>1 225</u>
<u>Ascarate Park Golf Course</u>			
Salaries	104 641	104 422	219
Supplies and Repairs	15 665	12 394	3 271
Gas and Oil	4 300	4 300	0
Utilities	17 300	14 638	2 662
Fertilizer and Chemicals	15 000	13 611	1 389
	<u>156 906</u>	<u>149 365</u>	<u>7 541</u>

GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS

FOR THE YEAR ENDED DECEMBER 31, 1975

<u>EXPENSES:</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT*</u>
<u>Coliseum and Liberty Hall</u>			
Administrative Salaries	26 653	26 652	1
Administrative Expense	175	175	0
Auto Expense	2 550	2 600	50*
	<u>29 378</u>	<u>29 427</u>	<u>49*</u>
<u>Coliseum</u>			
Salaries	84 550	83 784	766
Supplies	21 500	20 989	511
Utilities	19 250	19 250	0
Repairs	2 000	1 645	355
Capital Improvements	8 250	8 250	0
Betterments	5 200	5 200	0
Supplies - Liberty Hall	1 500	622	878
	<u>142 250</u>	<u>139 740</u>	<u>2 510</u>
<u>Adult Probation Department</u>			
Salaries	213 164	212 749	415
Car Allowance	18 000	17 905	95
Office Expense	8 110	7 970	140
Professional Services	3 650	3 455	195
Telephone and Telegraph	6 600	6 031	569
Travel	250	(30)	280
	<u>249 774</u>	<u>248 080</u>	<u>1 694</u>
<u>Court of Domestic Relations</u>			
Salaries	58 974	58 932	42
Office Expense	3 700	3 587	113
	<u>62 674</u>	<u>62 519</u>	<u>155</u>
<u>Jury Department</u>			
Jury Supplies	305	286	19
Meals	2 943	2 319	624
Jurors' Fees	117 400	117 397	3
	<u>8 961</u>	<u>8 957</u>	<u>4</u>
	<u>129 609</u>	<u>128 959</u>	<u>650</u>
<u>Election Bureau</u>			
Salaries	28 283	28 283	0
Car Allowance	1 800	1 800	0
Expense - Office	11 700	8 763	2 937
Election Expense	44 960	44 830	130
	<u>86 743</u>	<u>83 676</u>	<u>3 067</u>
<u>Construction In Progress</u>			
	<u>193 200</u>	<u>128 470</u>	<u>64 730</u>
	<u>193 200</u>	<u>128 470</u>	<u>64 730</u>
TOTAL EXPENSES	<u><u>7 005 735</u></u>	<u><u>6 726 110</u></u>	<u><u>279 625</u></u>

ROAD AND BRIDGE FUND

BALANCE SHEET

DECEMBER 31, 1975

ASSETS

CASH		112 673
TAXES RECEIVABLE:		
Current	450 435	
Delinquent	82 571	
	<u>533 006</u>	
LESS Reserve for Uncollectible Taxes	118 023	
Net Taxes Receivable		414 983
MISCELLANEOUS RECEIVABLES AND FEES		21 128
PREPAID INSURANCE		80
INVESTMENTS - SHORT TERM		<u>455 500</u>
TOTAL ASSETS		<u>1 004 364</u>

LIABILITIES, RESERVES AND SURPLUS

WARRANTS PAYABLE		42 265
RESERVES:		
1975 Encumbrances	835 640	
Prepaid Insurance	80	
Contingencies	8 435	
	<u>844 155</u>	
FUND BALANCE:		
Unreserved Balance		<u>117 944</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		<u>1 004 364</u>

ROAD AND BRIDGE FUNDSTATEMENT OF REVENUES - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1975

<u>REVENUES</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER* ESTIMATED</u>
Ad Valorem Taxes	824 883	805 738	19 145*
Ad Valorem Taxes - Delinquent	20 065	30 554	10 489
Oil, Gas, Grease, Etc. Refund	29 400	37 862	8 462
Lateral Road Funds	31 879	31 879	0
Miscellaneous	28 457	29 282	825
Cash Surplus	15 000		15 000*
TOTAL REVENUES	949 684	935 315	14 369*

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1975

<u>EXPENSES</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT*</u>
<u>Administrative</u>			
Commissioners' Salaries	60 404	60 386	18
Commissioners' Auto Allowances	11 100	11 100	0
	<u>71 504</u>	<u>71 486</u>	<u>18</u>
<u>Engineer Department</u>			
Salaries - Administrative	58 685	56 871	1 814
Car Expense	960	935	25
Office Expense	3 275	3 023	252
	<u>62 920</u>	<u>60 829</u>	<u>2 091</u>
<u>Construction and Maintenance of Roads, Bridges, Etc.</u>			
Salaries - Precinct	340 113	316 248	23 865
Lateral Road Maintenance	101 500	94 743	6 757
Other Precinct Expense	75 526	70 276	5 250
Right of Way	18 484	1 500	16 984
Gas and Oil	85 000	82 180	2 820
New Equipment	86 145	85 412	733
	<u>706 768</u>	<u>650 359</u>	<u>56 409</u>
<u>Miscellaneous</u>			
Insurance - Hospital	13 750	10 314	3 436
Insurance - Workmen's Compensation	26 900	26 900	0
Social Security	27 572	25 185	2 387
Retirement Contributions	22 930	20 027	2 903
Miscellaneous Expenses	2 850	2 056	794
Cemetery and Clinics	200	38	162
Assessing Charges - Tax Assessor	14 290	12 197	2 093
	<u>108 492</u>	<u>96 717</u>	<u>11 775</u>
TOTAL EXPENDITURES	949 684	879 391	70 293

COUNTY OF EL PASO, TEXAS

REVENUE SHARING FUNDS

Notes to Financial Statements
For the Year Ending December 31, 1975

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 through 1975 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. The independent accounting firm making the annual County audit shall make a report to the United States Treasury Department of their audit of this fund.

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 FUND
ANALYSIS OF CHANGES IN CASH BALANCE
DECEMBER 31, 1975

CASH BALANCE, January 1, 1975		10 581
ADD:		
U. S. Treasury Department	1 969 525	
Interest Earned	63 064	
Short-Term Investments, January 1, 1975	1 110 000	3 142 589
Cash Balance and Additions		3 153 170
DEDUCT:		
Expenditures	2 494 122	
Short-Term Investments, December 31, 1975	500 000	
Warrants Payable, January 1, 1975	98 482	
Warrants Payable, December 31, 1975	(13 022)	
Other Deferred Charges	6 127	3 085 709
TOTAL CASH BALANCE, December 31, 1975		67 461

REVENUE SHARING TRUST FUNDSTATEMENT OF REVENUES - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1975

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER* ESTIMATED</u>
<u>Revenues:</u>			
U. S. Treasury Receipts	1 935 093	1 969 525	34 432
Interest	71 770	63 064	8 706*
Miscellaneous	103 396		103 396*
Total Revenues	<u>2 110 259</u>	<u>2 032 589</u>	<u>77 670*</u>

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1975

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>Expenses:</u>			
<u>County Tax Assessor-Collector</u>			
Salaries	360 040	359 941	99
	<u>360 040</u>	<u>359 941</u>	<u>99</u>
<u>County Attorney</u>			
Salaries	18 902	18 900	2
	<u>18 902</u>	<u>18 900</u>	<u>2</u>
<u>County Auditor</u>			
Salaries	26 547	26 485	62
FICA Tax	66 300	64 735	1 565
Retirement	57 125	57 114	11
Office Supplies	2 171	1 812	359
Cap.O/Lays-Off.Mach.and Eqpt.	500	500	0
	<u>152 643</u>	<u>150 646</u>	<u>1 997</u>
<u>County Clerk</u>			
Salaries	92 591	92 172	419
Office Supplies	13 914	12 894	1 020
Operating Supplies	4 046	4 046	0
Cap.O/Lays-Off.Furn.	1 000	505	495
	<u>111 551</u>	<u>109 617</u>	<u>1 934</u>
<u>County Sheriff</u>			
Deputies Salaries	256 886	256 706	180
Longevity Salaries	1 728	1 720	8
Cap.O/Lays-Autos, Trucks	34 800	34 791	9
Misc.-Employees Life Insurance	7 825	7 793	32
Other Expenses	3 360	3 360	0
	<u>304 599</u>	<u>304 370</u>	<u>229</u>

REVENUE SHARING TRUST FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1975

	APPROPRIATIONS	EXPENDITURES	UNEXPENDED BALANCE- DEFICIT*
<u>Courthouse</u>			
Repairs and Maint. Supplies	900	876	24
Repairs	5 500	5 483	17
Cap. O/Lays-Buildings	5 299	5 299	0
	<u>11 699</u>	<u>11 658</u>	<u>41</u>
<u>Data Processing</u>			
Office Supplies	10 005	10 002	3
	<u>10 005</u>	<u>10 002</u>	<u>3</u>
<u>District Clerk</u>			
Salaries	13 331	13 331	0
Office Expense	8 690	8 576	114
Cap.O/Lays-Off.Mach.	450	450	0
	<u>22 471</u>	<u>22 357</u>	<u>114</u>
<u>District Courts</u>			
Salaries	15 261	15 260	1
	<u>15 261</u>	<u>15 260</u>	<u>1</u>
<u>City-County Health Unit</u>			
Operating Expense	16 376	16 376	0
	<u>16 376</u>	<u>16 376</u>	<u>0</u>
<u>Indigent Health Service</u>			
Salaries	31 057	31 038	19
Office Supplies	800	797	3
Operating Supplies	1 500	1 159	341
Ambulance Services	20 850	19 197	1 653
Medical Examiner	27 021	27 006	15
Other Expenses	13 535	13 435	100
	<u>94 763</u>	<u>92 632</u>	<u>2 131</u>
<u>Ascarate Park Golf Course</u>			
Repairs and Maintenance Sup.	8 000	5 015	2 985
Cap.O/Lays-Off.Mach.and Eqpt.	14 800	14 492	308
	<u>22 800</u>	<u>19 507</u>	<u>3 293</u>
<u>Parks and Recreation</u>			
Salaries	10 423	10 422	1
Repairs and Maintenance Supplies	1 000	527	473
Repairs	2 681	1 724	957
Cap.O/Lay-Autos and Trucks	6 619	6 619	0
	<u>20 723</u>	<u>19 292</u>	<u>1 431</u>
<u>Juvenile Probation</u>			
Salaries	260 382	258 661	1 721
Car Allowances	9 000	7 827	1 173
Office Expense	8 450	6 197	2 253
Professional Service - Nurse	3 000	3 000	0
Subsistence (Other Expenses)	6 800	5 555	1 245

REVENUE SHARING TRUST FUND

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS

FOR THE YEAR ENDED DECEMBER 31, 1975

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>Juvenile Probation (Cont'd)</u>			
Communication Services	8 408	6 629	1 779
Utilities	7 250	5 749	1 501
Transportation and Repairs	16 000	11 417	4 583
Repairs and Maint.-Plant	12 450	9 539	2 911
Automotive Equipment	9 973	8 611	1 362
	<u>341 713</u>	<u>323 185</u>	<u>18 528</u>
<u>Special Construction Projects</u>			
Courthouse Annex Building Proj.	391 768	803 944	412 176*
Univac Data Processing Eqpt.	157 242	157 242	0
Office Space at Coliseum	57 703	57 586	117
Renovation of Judges' Offices	0	1 607	1 607*
	<u>606 713</u>	<u>1 020 379</u>	<u>413 666*</u>
TOTAL	<u><u>2 110 259</u></u>	<u><u>2 494 122</u></u>	<u><u>383 863*</u></u>

REVENUE SHARING TRUST FUND
ANALYSIS OF CHANGES IN APPROPRIATED BALANCE
DECEMBER 31, 1975

APPROPRIATED BALANCE, JANUARY 1, 1975		1 426 332
<u>ADD:</u>		
U. S. Treasury Receipts	1 969 525	
Interest Earned	<u>63 064</u>	2 032 589
APPROPRIATED BALANCE AND ADDITIONS		3 458 921
<u>DEDUCT:</u>		
Expenditures	2 494 122	
Construction in Progress, January 1, 1975	411 488	
Construction in Progress, December 31, 1975	(1 198 389)	
Warrants Payable Adjustment - Previous Year	<u>(7 254)</u>	1 699 967
TOTAL APPROPRIATED BALANCE, DECEMBER 31, 1975		<u>1 758 954</u>

REVENUE SHARING TRUST FUND
STATEMENT OF EXPENDITURES
FOR THE YEAR ENDED DECEMBER 31, 1975

FUNCTION-ACTIVITY

Operating/Maintenance Expenditures

Public Safety	641 920
Health	218 120
Recreation	14 706
Financial Administration	<u>520 089</u>

TOTAL OPERATING/MAINTENANCE EXPENDITURES

1 394 835

Capital Expenditures

Multipurpose and General Government	58 587
Health	505
Social Development	2 782
Public Safety	797 992
Recreation Culture	81 679
Financial Administration	<u>157 742</u>

TOTAL CAPITAL EXPENDITURES

1 099 287

TOTAL OPERATING/MAINTENANCE AND CAPITAL EXPENDITURES

2 494 122

INTEREST AND SINKING FUNDSBALANCE SHEETDECEMBER 31, 1975ASSETS

CASH		39 798
TAXES RECEIVABLE:		
Current	223 122	
Delinquent	<u>40 902</u>	
	264 024	
LESS RESERVE FOR UNCOLLECTIBLE TAXES	<u>58 463</u>	
NET TAXES RECEIVABLE		205 561
MISCELLANEOUS RECEIVABLES AND FEES		6 402
INVESTMENTS - SHORT TERM		265 000
TOTAL ASSETS		<u>516 761</u>

LIABILITIES, RESERVES AND FUND BALANCE

WARRANTS PAYABLE		8 775
RESERVE FOR ENCUMBRANCES - 1975		413 933
FUND BALANCE		94 053
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		<u>516 761</u>

INTEREST AND SINKING FUNDS
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1975

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER* ESTIMATED</u>
<u>Revenues:</u>			
Ad Valorem Taxes - Current	415 447	416 988	1 541
Ad Valorem Taxes - Delinquent	10 763	15 698	4 935
Interest From Investment	15 085	16 868	1 783
Cash Surplus			
TOTAL REVENUES	<u>441 295</u>	<u>449 554</u>	<u>8 259</u>

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS
FOR THE YEAR ENDED DECEMBER 31, 1975

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE OR DEFICIT*</u>
<u>Expenses:</u>			
Assessing Charges - Tax Assessor	7 500	6 042	1 458
Interest on Public Debt	82 695	82 695	0
Fiscal Agent's Fee - Servicing Public Debt	1 100	972	128
	<u>91 295</u>	<u>89 709</u>	<u>1 586</u>
Cash Paid to Fiscal Agent: For Retirement of Public Debt	350 000	350 000	0
	<u>350 000</u>	<u>350 000</u>	<u>0</u>
TOTAL EXPENSES	<u>441 295</u>	<u>439 709</u>	<u>1 586</u>

COUNTY OF EL PASO, TEXAS

TRUST AND AGENCY FUNDS

Notes to Financial Statements
For the Year Ending December 31, 1975

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 were created is as follows.

A. County Jail Rehabilitation Project - This fund was established during the Year 1973 to account for monies received from the Criminal Justice Council of the State of Texas. These funds are matched, in part, by the County of El Paso. The purpose of this project is to conduct a training school for cooks for the benefit of prisoners domiciled in the El Paso County Jail.

B. Modernize El Paso County District Attorney's Office - This grant was established during the Year 1972 to account for grant funds and matching County funds pursuant to the provisions of an agreement between the County of El Paso and the Criminal Justice Council of the State of Texas. The monies appropriated for this grant were used to modernize in various ways the Office of the District Attorney.

C. Social Security and Withholding Trust Funds - Social Security funds paid by the individual employee and the employer as well as the employees' Federal Withholding Taxes are accumulated each pay period in this fund. Federal Withholding taxes are disbursed twice each month from the fund and Social Security tax funds are disbursed on a quarterly basis.

D. 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.

E. 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.

Notes to Financial Statements Continued

- F. CJO Regional Adult and Juvenile Probation Grants - Funds to administer both of these grants were derived from County matching funds and the Criminal Justice Council of the State of Texas. Both of these grants were established during the Year 1972 for the primary purpose of assisting with patterns of correctional behavior during probationary periods of adults and juveniles.
- G. Computerized Criminal Justice Informational System - This fund was established during 1972 to account for monies provided by the Criminal Justice Council of the State of Texas. Under an agreement with this governmental agency, the County of El Paso was required to provide certain matching funds. The funds appropriated for this grant were expended to purchase additional electronic data processing facilities and expand personnel to improve the County criminal records communication system.
- H. El Paso County Pretrial Diversion Project - In the Year 1973, this fund was established to record all financial transactions relating to the El Paso County Pretrial Diversion Grant. The Criminal Justice Council of the State of Texas provided all monies to administer this grant. The grant's perimeter of responsibility encompasses the rehabilitation of first-time criminal offenders by placing such persons on probation instead of imposing jail sentences.
- I. TCDRS Pension Fund - 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.
- J. 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. The City and County of El Paso are required to provide a yearly matching contribution.
- K. Sales Tax Security for the Benefit of the Texas State Comptroller - In 1974, the Comptroller of the State of Texas mandated that a specified amount of County funds be transferred to a trust status to collateralize the annual Texas Sales Tax collections generated by County Jail Commissary sales.

TRUST FUNDS
BALANCE SHEET
DECEMBER 31, 1975

<u>ASSETS</u>	<u>TOTAL</u>	<u>CASH</u>	<u>RECEIVABLES</u>	<u>SECURITIES</u>
Court of Civil Appeals Library	18 438	17 303	1 135	
El Paso County Nutritional Grant	40 982	3 492	37 490	
EPNB Acct. for Benefit of State Comptroller	200	200		
Social Security Tax Fund	174 396	174 396		
Permanent School Fund	97 676	6 657	19	91 000
Co. Jail Rehabilitation Project	2 225	2 225		
TCDRS Fund	39 410		39 410	
EPCO Pre-Trial Diversion Fund	5 459	5 459		
TOTAL ASSETS	378 786	209 732	78 054	91 000

<u>LIABILITIES AND FUND BALANCES</u>	<u>TOTAL</u>	<u>WARRANTS PAYABLE</u>	<u>FUND BALANCES</u>
Court of Civil Appeals Library	18 438		18 438
El Paso County Nutritional Grant	40 982		40 982
EPNB Acct. for Benefit of State Comptroller	200		200
Social Security Tax Fund	174 396	174 380	16
Permanent School Fund	97 676		97 676
Co. Jail Rehabilitation Project	2 225		2 225
TCDRS Fund	39 410	39 410	
EPCO Pre-Trial Diversion Fund	5 459		5 459
TOTAL LIABILITIES AND FUND BALANCES	378 786	213 790	164 996

County of El Paso, Texas

TRUST FUNDS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1975

	TOTAL	COUNTY JAIL REHABILITATION PROJECT	CJO GRANT TO MOD. D.A. OFFICE	SOCIAL SECURITY AND WITHHOLDING FUND
CASH BALANCE, January 1, 1975	337 399	451	27 703	132 080
<u>RECEIPTS</u>				
Due to other Gvmntl. Units	342 842			
Contributions to TCDRS	458 025			
Interest on Investments	5 278			
County Library Fees from Courts	17 790			
Employee Payments - Social Security Fund	345 198			345 198
County Payments - Social Security Fund	346 106			346 106
Employee Payments - Withholding	520 944			520 944
Contributions to Grants - All Agencies	350 544	32 000	90 840	
Total Receipts	2 386 727	32 000	90 840	1 212 248
TOTAL AVAILABLE FUNDS	2 724 126	32 451	118 543	1 344 328
<u>DISBURSEMENTS</u>				
Payments to Schools	5 785			
Payments TCDRS	458 025			
Custodial Service and Publications	34 336			
Payments for Social Sec. and Withholding	1 169 932			1 169 932
Payments from Various Agency Grants	846 316	30 226	118 543	
Total Disbursements	2 514 394	30 226	118 543	1 169 932
CASH BALANCE, December 31, 1975	209 732	2 225	0	174 396

COUNTY LAW LIBRARY FUND	PERMANENT SCHOOL FUND	CJO GRANT REGIONAL PROB. ADULT & JUV.	COMPUTERIZED CRIM.JUSTICE INFO. SYSTEM	EL PASO CO PRETRIAL DIVERSION	TCDRS PENSION FUND	EL PASO CO NUTRITION GRANT	BENEFIT TEXAS ST. COMP- TROLLER
33 849	7 164	44 699	34 636	2 568	0	54 049	200
						342 842	
	5 278				458 025		
17 790							
		13 349	66 207	148 148			
17 790	5 278	13 349	66 207	148 148	458 025	342 842	0
51 639	12 442	58 048	100 843	150 716	458 025	396 891	200
	5 785						
					458 025		
34 336							
		58 048	100 843	145 257		393 399	
34 336	5 785	58 048	100 843	145 257	458 025	393 399	
17 303	6 657	0	0	5 459	0	3 492	200

COMPARATIVE STATEMENT OF FIXED ASSETS

DECEMBER 31, 1975

GENERAL FIXED ASSETS

	<u>JANUARY 1,</u> <u>1975</u>	<u>CHANGES</u> <u>YEAR 1975</u>	<u>DECEMBER 31,</u> <u>1975</u>
Land	1 354 756		1 354 756
Buildings	8 289 627	82 838	8 372 465
Roads and Highways	1 396 181		1 396 181
Bridges and Culverts	119 300		119 300
Flood Control Projects	79 286		79 286
Equipment	1 916 290	904 198	2 820 488
Furniture and Furnishings	462 461	(42 688)	419 773
Voting Machines	282 457	(82)	282 375
TOTAL	<u>13 900 358</u>	<u>944 266</u>	<u>14 844 624</u>

DETAILED STATEMENT OF GENERAL FIXED ASSETSDECEMBER 31, 1975GENERAL FIXED ASSETS

Land		1 354 756
Buildings		8 372 465
Roads and Highways		1 396 181
Bridges and Culverts		119 300
Flood Control Projects		79 286
Equipment and Furnishings:		
Automobiles and Trucks	377 108	
Equipment:		
Heavy Duty	454 726	
Light Duty	243 796	
Shop	67 545	
Communications	49 720	
Recreation and Playground	38 195	
Furniture and Furnishings	419 773	
Office Machines	610 400	
Library Books	123 852	
Miscellaneous	97 330	
Voting Machines	282 375	
Data Processing Equipment	757 816	
TOTAL		<u>14 844 624</u>
Investment in General Fixed Assets (Estimated):		
From General Obligation Bonds		7 637 000
From Expenditures of Current Revenues		<u>7 207 624</u>
TOTAL		<u>14 844 624</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 1975

BOND ISSUE	DATE OF ISSUE	DATE OF MATURITY	RATE OF INTEREST		
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 3/5-3 7/10	- 3 1/2 - 5	% %
Permanent Improvement Refunding	8 1 65	8 1 80	3 3 1/10	- 3 1/2 - 4 3/4	% %
Road and Bridge Refunding	10 1 65	10 1 80	3 1/10 3 2/5	- 3 1/4 - 5	% %
TOTAL BONDED INDEBTEDNESS					

ANALYSIS OF CHANGES IN BONDED DEBTDURING THE CALENDAR YEAR 1975

<u>MONTH OF MATURITY</u>	<u>INTEREST PAYABLE</u>	<u>AUTHORIZED AND ISSUED</u>	<u>BALANCE 1-1-75</u>	<u>BONDS REDEEMED 1975</u>	<u>BALANCE 12-31-75</u>
September	Mar. - Sep.	1 000 000	451 000	36 000	415 000
June	Jun. - Dec.	130 000	20 000	10 000	10 000
December	Jun. - Dec.	567 000	240 000	40 000	200 000
April	Apr. - Oct.	263 000	30 000	30 000	0
August	Feb. - Aug.	100 000	14 000	14 000	0
May	May - Nov.	550 000	155 000	70 000	85 000
October	Apr. - Oct.	1 750 000	1 125 000	120 000	1 005 000
August	Feb. - Aug.	380 000	150 000	25 000	125 000
October	Apr. - Oct.	300 000	255 000	5 000	250 000
			<u>2 440 000</u>	<u>350 000</u>	<u>2 090 000</u>

BOND PRINCIPAL AND INTEREST BY VARIOUS ISSUESOUTSTANDING ON DECEMBER 31, 1975

<u>DESCRIPTION</u>	<u>YEAR ISSUED</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
Courthouse	1955	415 000	70 950	485 950
Permanent Improvement	1955	10 000	138	10 138
Permanent Improvement	1959	200 000	21 250	221 250
Road and Bridge	1961	85 000	1 360	86 360
El Paso County Park Bond	1961	1 005 000	134 090	1 139 090
Permanent Improvement	1965	125 000	11 538	136 538
El Paso County Road and Bridge Certificates of Indebtedness	1965	250 000	64 708	314 708
TOTAL		<u>2 090 000</u>	<u>304 034</u>	<u>2 394 034</u>

STATEMENT OF GENERAL BONDED DEBT AND INTEREST

DECEMBER 31, 1975

AMOUNT AVAILABLE AND TO BE PROVIDED FOR
PAYMENT OF GENERAL BONDS AND INTEREST

Amount Available in Interest and Redemption Funds	304 798
To be Provided in Future Years for Payment of General Bonds and Interest	2 089 235
Total Available and to be Provided	<u>2 394 033</u>

GENERAL BONDS AND INTEREST PAYABLE IN FUTURE YEARS

Bonds Payable	2 090 000
Interest Payable in Future Years	304 033
Total Bonds and Interest Payable	<u>2 394 033</u>

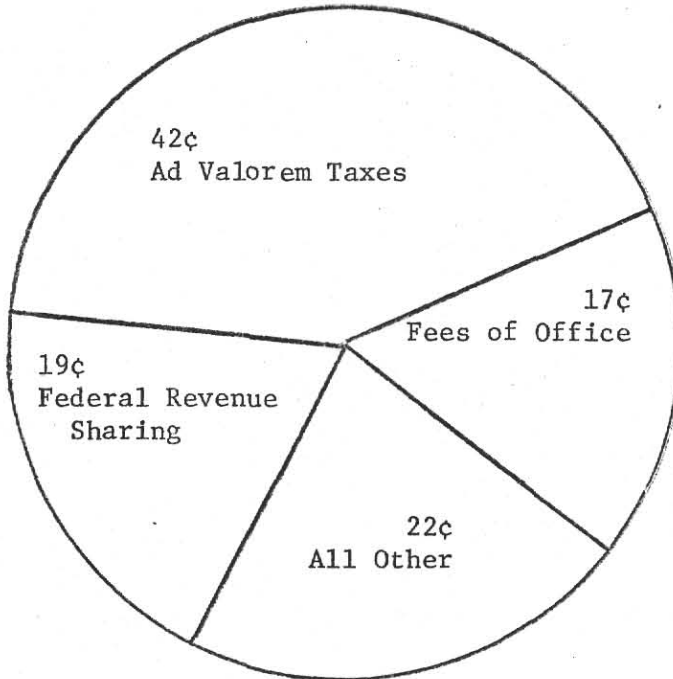
AMORTIZATION SCHEDULE OF
BONDED INDEBTEDNESS UNTIL MATURITY
AS OF DECEMBER 31, 1975

<u>YEARS OF MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
1976	357 000	70 935	427 935
1977	278 000	60 215	338 215
1978	284 000	50 437	334 437
1979	295 000	40 295	335 295
1980	261 000	29 745	290 745
1981	247 000	20 565	267 565
1982	63 000	11 780	74 780
1983	94 000	9 830	103 830
1984	105 000	6 810	111 810
1985	106 000	3 420	109 420
	<hr/>	<hr/>	<hr/>
TOTAL	<u>2 090 000</u>	<u>304 032</u>	<u>2 394 032</u>

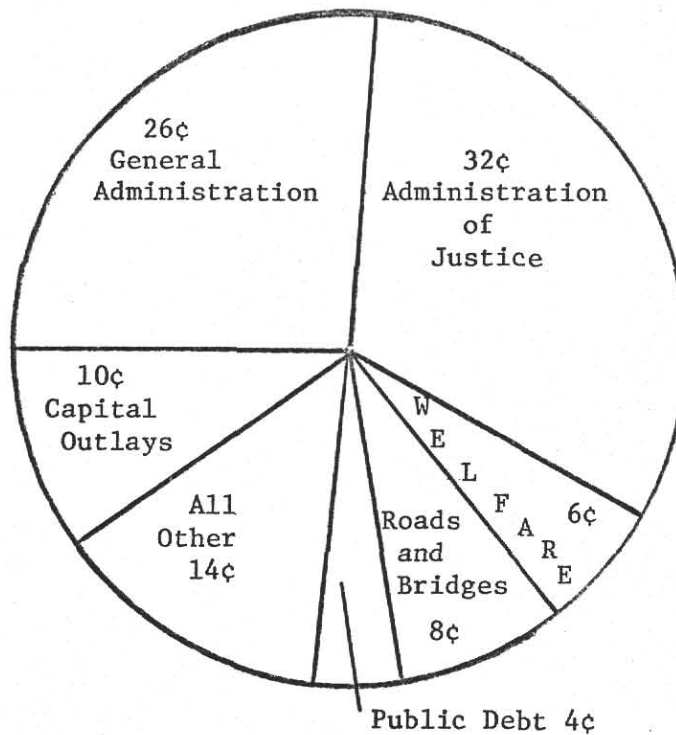
COMMENT: The County of El Paso, Texas has never defaulted on any Bonded Indebtedness Payment.

THE COUNTY DOLLAR BREAKDOWN
FOR THE CALENDAR YEAR 1975

WHERE IT CAME FROM: (Source of Revenues)



WHERE IT WENT: (Expenditures by Major Functions)



TAX LEVIES AND TAX COLLECTIONSFOR THE LAST TEN YEARSDECEMBER 31, 1975

<u>YEAR</u>	<u>TOTAL TAXES LEVIED</u>	<u>DELINQUENT AT JUNE FOL- LOWING YEAR</u>	<u>COLLECTION CURRENT YEAR</u>	<u>PERCENTAGE OF LEVY COLLECTED DURING YEAR</u>
1974	4 411 037	337 697	4 073 340	92.3
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	3 553 574	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
TOTAL	<u>33 263 927</u>	<u>1 521 486</u>	<u>31 742 441</u>	<u>95.4</u>

TAX RATES AND FUND ALLOCATIONFOR THE LAST TEN YEARSDECEMBER 31, 1975

<u>YEAR</u>	<u>TOTAL TAX RATE</u>	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE FUND</u>	<u>JURY FUND</u>	<u>PUB. BLDG. & IMPRVMT FUND</u>	<u>SINKING FUND</u>
1975	.90000	.66852	.15480			.07668
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

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 1975 to those funds.

OPERATING BUDGETS
FOR THE LAST TEN YEARS
DECEMBER 31, 1975

<u>FISCAL YEAR</u>	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE FUND</u>	<u>INTEREST & SINKING FUND</u>	<u>REVENUE SHARING TRUST FUND</u>	<u>JURY FUND</u>	<u>PUBLIC BUILDING & IMPRVMT FUND</u>	<u>TOTAL</u>
1976	7 541 486	983 840	435 685	2 168 622			11 129 633
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

NOTE: The Jury Fund and the Public Building and Improvement Fund have been consolidated into the General Fund.

MISCELLANEOUS STATISTICAL FACTS
COUNTIES 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 1975 AND 1976

OFFICIAL TITLE	NAME OF THE PRESENT INCUMBENT	SALARY OF POSITION BEGINNING IN			AMOUNT OF SURETY BONDS
		1974	1975	1976	
County Judge	T. Udell Moore	25 900	25 900	36 000	5 000
Executive Assistant to County Judge	Charles R. Sibley	11 976	16 000	16 956	0
Commissioner, Precinct 1	Clyde Anderson	15 000	15 000	15 960	3 000
Commissioner, Precinct 2	Richard Telles	15 000	15 000	15 960	3 000
Commissioner, Precinct 3	Rogelio Sanchez	15 000	15 000	15 960	3 000
Commissioner, Precinct 4	Chuck Mattox	15 000	15 000	15 960	3 000
Tax Assessor-Collector	D. Clark Hughes	20 400	21 600	22 560	163 000
County Auditor	Willis H. Sample	20 400	20 400	21 600	105 000
District Attorney*	Steve W. Simmons	8 000	8 532	9 492	5 000
County Attorney	George N. Rodriguez, Jr.	18 000	19 200	20 160	2 500
District Clerk	J. W. A. Johnson	18 000	19 200	20 160	5 000
County Clerk	Alicia Chacon	18 000	19 200	20 160	10 000
County Sheriff	Mike Sullivan, Jr.	18 000	19 200	20 160	35 000
County Treasurer	Hal E. Dean	10 656	12 500	13 464	50 000
Judge, Co. Court at Law No. 1	Robert J. Galvan	25 000	25 000	35 100	1 000
Judge, Co. Court at Law No. 2	John L. Fashing	25 000	25 000	35 100	1 000
Judge, Co. Court at Law No. 3	Jack N. Ferguson	25 000	25 000	35 100	1 000
Judge, Court of Domestic Relations	Enrique H. Pena	34 000	34 000	39 000	0
Director, Data Processing	Raymond H. Zitur	16 620	18 360	19 320	0
Road and Bridge Administrator	Edward J. Daley	13 944	16 000	16 956	0

*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

Dick Crosby	Payroll and Personnel Supervisor
Yuan Shelton	First Assistant County Auditor
Charles Nelson	Audit Supervisor
Steve Seely	General Accountant and Budget Analyst
Ira D. Humphreys	Assistant Fee Auditor
Celia C. Valencia	Secretary and Cost Records Clerk
Johnnie E. Riggs	Assistant Fee Auditor
James Martin	Assistant Fee Auditor
Clarence Ogle	Assistant Fee Auditor
Dorothy Begley	Statistical Analyst
Lupe Martinez	Voucher Clerk
Sybil Cobb	Secretary and Revenue Sharing Clerk
Jesus Gurrola	Assistant Fee Auditor Trainee
Pat Robinson	Personnel Clerk
Terri Wadedo	Receptionist and Insurance Clerk

MISCELLANEOUS STATISTICAL FACTS

YEAR 1975

<u>Date of Incorporation</u>			1871	
<u>Form of Government</u>			A Public Corporation and Political Subdivision of the State of Texas	
<u>Area (Square Miles)</u>			1,054	
<u>Altitude</u>			3,500 - 7,100 feet	
<u>Precipitation</u>	Mean Annual		7.89 inches	
	1975 Total		6.21 inches	
<u>Population Growth</u>	Year	1880	736	
		1950	194,986	
		1960	314,070	
		1970	359,291	
		1974 (est)	384,600	
		1975 (est)	392,400	
			<u>1972</u>	<u>1974</u>
<u>Registered Voters (General Election)</u>			131,320	139,756
<u>Votes Cast</u>			85,138	46,486
<u>Automobile Registrations</u>				
		1973-1974 Fiscal Year		176,211
		1974-1975 Fiscal Year		176,414
<u>Number County Employees</u>		926		
<u>Retail Sales</u>		1974	1,140,311,000	
		1975	1,197,327,000 (est)	
<u>Bank Deposits</u>		1974	\$ 978,478,334	
		1975	1,102,130,874	
<u>Radio Stations</u>				8
<u>Television Stations</u>				3
<u>Newspapers</u>				2
<u>Churches (est.)</u>				250