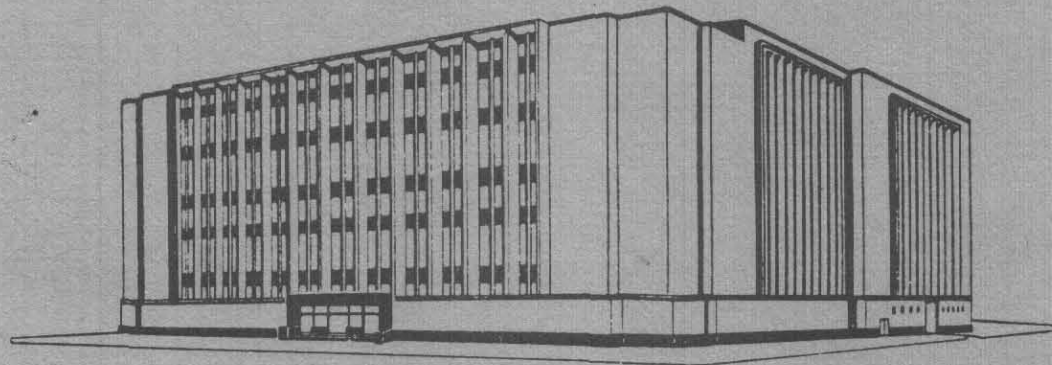


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COUNTY of EL PASO

**ANNUAL
REPORT**

FOR YEAR ENDED DECEMBER 31,

1976

WILLIS H. SAMPLE

**COUNTY AUDITOR
EL PASO, TEXAS**

ANNUAL REPORT

COUNTY OF EL PASO, TEXAS

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COUNTY OF EL PASO, TEXAS

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COUNTY OF EL PASO, TEXAS

OFFICIAL DIRECTORY

FOR THE YEAR ENDED DECEMBER 31, 1976

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. Charles 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, 1977

Building Superintendent	Benjamin Escobar
Chief Probation Officer - Adult	Frank Lozito
Chief Probation Officer - Juvenile	Jose Lopez
County Agriculture Agent	Helen N. Galaway
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	Edward Slough
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	Sam Nunez
Director, Data Processing Department	Raymond H. Zitur
Director, Election Department Sibley - Through 8/15/76 Peticolas - Through 12/31/76	Charles R. Sibley Alice Peticolas
Director, General Assistance Agency	Joy T. Martin
Golf Pro, Ascarate Golf Course	F. C. Atkins
Supervisor, County Parks and Recreation Quintana - Through 6/3/76 Lopez - Through 12/31/76 (Acting)	Salvador Quintana Hortencia Lopez

OFFICIAL DIRECTORY

DECEMBER 31, 1976

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 11, 1977

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, 1976, 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 modified accrual basis of accounting is followed by all budgetary funds (General, Road & Bridge, Revenue Sharing and Debt Service), except Grant funds. 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.

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.

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, 1976 the funds of the District Clerk totalled \$1,039,491.62 and those of the County Clerk, \$269,321.62. These funds are subject to the order of the various courts; therefore, they are not included in the County statements making up this report.

COMMENTS ON "COURTHOUSE HAPPENINGS" AND FINANCIAL HIGHLIGHTS
FOR THE YEAR 1976

1. The 1970 Federal Census makes it mandatory that El Paso County have an annual audit by an independent certified public accountant. On August 30, 1976, Napier, Massey and Company of El Paso, Texas was selected by Commissioners' Court to perform the 1976 financial audit.

2. The annual County Operating Budget was adopted by Commissioners' Court on January 12, 1976. During the year, one emergency was declared by Commissioners' Court that required an operating budget amendment that resulted in a budget increase. It was as follows:

<u>DATE</u>	<u>REVENUES</u>	<u>APPROPRIATIONS</u>
June 14, 1976	<u>\$ 423,500</u>	<u>\$ 423,500</u>

The total sum of the 1976 Operating Budget after the above amendment was \$11,553,133.

3. On December 31, 1976, El Paso County was administering twenty (20) separate federal or state grants, but on four (4) 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.

4. The total El Paso County bond principal indebtedness as of December 31, 1976 was \$1,733,000, and the interest to be paid on this indebtedness to maturity was \$233,097. Based on the best estimate available, the County population is 403,200 as of December 31, 1976; thus, the principal bonded indebtedness of the County is \$4.88 per capita.

5. El Paso County Ad Valorem tax roll increased from \$571,439,065.00 for the year 1975 to \$798,368,065.00 for the year 1976. Commissioners' Court voted on July 12, 1976 to increase the assessed valuation rate from 25% to 35% of full market value and at the same time to decrease the County tax rate from \$0.90 to \$0.85 for each \$100.00 of assessed value. This change should result in increased revenues for use by the County during the 1977 fiscal year. Collections for the 1975 current tax roll amounted to 95.2% of the total tax levies.

6. 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 with local banks or other securities. The County's interest earnings from these County investments in 1976 were \$124,362 and \$38,660 from Revenue Sharing.

7. The Community Amphitheater located in McKelligon Canyon on County owned land was completed in June, 1976, with federal funds supplying the labor and the materials supplied from County and City revenues. The project by County deed is owned jointly by the City and County with each having a 50% interest. The first outdoor drama production commenced on July 4, 1976 as a bicentennial extravaganza that was partly produced with the aid of County and City appropriations. An operating appropriation will be placed in the 1977 budget for this operation with each the County and City sharing 50% of the cost.

8. In July, 1976 Commissioners' Court passed an order providing that an entrance fee of 25¢ be collected from the driver of each vehicle entering County owned Ascarate Park during each week period from Friday noon through closing time Sunday night. All such collections were to be used to pay for additional security and other park improvements. From the inception of the order through December 31, 1976 the total collected was \$29,194.

9. All County operating funds from a cash viewpoint were in good condition as of December 31, 1976, even though \$3,875,000 had been invested in short-term securities. Cash balances at the end of 1976 as compared with 1975 are as follows:

	<u>1976</u>	<u>1975</u>
General Fund	\$ 1,472,456	\$ 492,353
Road & Bridge Fund	295,104	112,673
Interest & Sinking Fund	49,803	39,798
Revenue Sharing Fund	<u>37,006</u>	<u>67,461</u>
	\$ <u>1,854,369</u>	\$ <u>712,285</u>

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

ALL CURRENT REVENUE FUNDS COMBINED

	<u>Percentage</u>
Ad Valorem Taxes	42.5%
Fees of Office	18.1%
Federal Revenue Sharing	18.7%
Excise Taxes	.5%
Refunds and Miscellaneous	2.3%
Rentals and Concessions	2.8%
Interest Earnings	1.5%
Fines and Forfeitures	2.4%
Other Governmental Units	2.4%
Other	<u>8.8%</u>
	<u>100.0%</u>

RECOMMENDATIONS FOR FURTHERING COUNTY PROGRESS

County expenditures continued their upward spiral; as in recent years inflation was the chief motivator. The percentage rate for the year was approximately 6%, which was some less than the 1975 rate.

In October, 1976, the President signed into law the "State and Local Fiscal Assistance Act of 1972 as amended 1976, Public Law 94-488", which assured our County of continued funding of approximately 19% of its operating budget by the federal government for the year 1977.

After much discussion in the Commissioners' Court, the architectural firm of Fouts, Langford, Gomez, Moore, Inc., El Paso, Texas was hired at a fee of \$144,000 to make a survey and draw up plans for an El Paso Metropolitan Justice Center. This decision to

construct a new facility was made as the most feasible way to correct the deficiencies in the County detention facilities as determined to exist by a 1975 court order issued by a United District Judge for the Western District of Texas. It is expected that the scaled down facility will cost approximately seventeen million dollars and can only be financed by a County bond issue. The public will vote on the bond issue and an increase in the County tax rate to liquidate the issued bonds sometime in May, 1977.

The budget in 1977 was prepared on a conservative basis with a policy of no new employees being added to the County payroll. It was presumed that the County might continue to get some needed additional employees from the federally funded Comprehensive Employee Training Act Program.

The cooperation and dedication of my entire staff is acknowledged in their efforts toward making this a timely report on the County's fiscal operations. Through the continuing efforts of the Commissioners' Court elected officials and loyal employees, the financial operations have been conducted in a responsible and progressive manner.

To the best of my knowledge and belief, this report of the financial operation of El Paso County for the year ending December 31, 1976 fairly represents its financial condition.

Respectfully submitted,



W. H. SAMPLE, COUNTY AUDITOR

COUNTY OF EL PASO, TEXAS

ASSETS AND LIABILITIES

Notes to Financial Statements
For the Year Ending December 31, 1976

Commitments and Contingencies:

The County is contingently liable in respect of various law suits and other claims in the ordinary course of its operations.

El Paso County and certain of its elected officials were defendants in a suit brought by various individuals in the United States District Court for the Western District of Texas seeking injunctive relief for improvements of the County Jail. The suit alleges certain deficiencies in County detention facilities and in the handling of certain criminal cases. A verdict was rendered in September, 1975, directing the County and named officials to comply with certain orders issued by the court. During recent months, the County has filed an appeal of the decision plus filing certain judicial motions asserting substantial progress toward compliance, by budgeting certain expenditures and taking other actions, with orders of the court.

At this time, the County Attorney's Office advises that twelve Civil Cases are pending with the County being named as defendant by either itself or jointly with others. The cases can be listed as involving the following actions: (4) Tort Cases, (2) Civil Rights Act Cases, (1) Trespass to try Title & Contract Case and (5) Contract Cases. In the opinion of counsel, the probable liability to the County in all of these cases will be minimal.

COUNTY OF EL PASO, TEXASCOMBINED BALANCE SHEET, ALL FUNDSDECEMBER 31, 1976A S S E T S

	<u>COMBINED TOTAL</u>	<u>GENERAL FUND</u>	<u>ROAD & BRIDGE FUND</u>
CASH IN DEPOSITORY	2 194 690	1 555 456	295 103
Change Funds	7 450	7 450	
<u>Taxes Receivable:</u>			
Current	3 092 869	2 438 418	493 622
Delinquent	561 352	442 570	89 592
Total	3 654 221	2 880 988	583 214
Less:			
Reserve for Uncollectible Taxes	727 421	573 499	116 096
Net Taxes Receivable	2 926 800	2 307 489	467 118
Inventories - Office Supplies	2 925	2 925	
Miscellaneous Receivables and Fees	439 287	387 349	3 054
Prepaid Insurance	22 568	22 527	41
Investments	3 150 500	2 470 500	455 000
Securities Held in Trust	191 000	100 000	
Funds Available and to be Provided for Retirement of Bonds and Interest	1 966 097		
Investments - El Paso Revenue Sharing Trust Fund	700 000		
<u>Deferred Charges:</u>			
Lyon-Shamaley Funds	24 500	24 500	
Construction in Progress	144 000	144 000	
<u>Fixed Assets:</u>			
Land	1 354 757		
Buildings	9 902 655		
Highways	1 396 181		
Bridges and Culverts	119 300		
Flood Control	79 286		
Equipment Inventory	3 926 937		
Total Fixed Assets	16 779 116		
 TOTAL ASSETS	 <u>28 548 933</u>	 <u>7 022 196</u>	 <u>1 220 316</u>

Note: The accompanying notes are an integral part of this statement.

REVENUE SHARING FUND	INTEREST & SINKING FUND	INTEREST & BONDED DEBT FUND	TRUST FUNDS	FIXED ASSETS FUND
37 006	49 803		257 322	
	160 829			
	29 190			
	190 019			
	37 826			
	152 193			
304			48 580	
	225 000		91 000	
		1 966 097		
700 000				
				1 354 757
				9 902 655
				1 396 181
				119 300
				79 286
				3 926 937
				16 779 116
737 310	426 996	1 966 097	396 902	16 779 116

COUNTY OF EL PASO, TEXASCOMBINED BALANCE SHEET, ALL FUNDSDECEMBER 31, 1976L I A B I L I T I E S

	<u>COMBINED TOTAL</u>	<u>GENERAL FUND</u>	<u>ROAD & BRIDGE FUND</u>
Vouchers Payable	687 862	334 127	72 963
Bonds Payable -			
Subsequent to 12/31/76	1 733 000		
Interest Payable -			
Subsequent to 12/31/76	233 097		
Total Liabilities	2 653 959	334 127	72 963

APPROPRIATIONS, RESERVES AND FUND BALANCES

Appropriations - General	964 539	262 096	
<u>Reserves</u>			
1976 Encumbrances - Taxes	6 603 259	5 206 009	1 053 880
Contingencies	16 985	8 551	8 434
Prepaid Insurance	22 568	22 527	41
County Retirement Funds - Unclaimed	4 660	4 660	
Federal and Other Government Contrib. - Jail Funds	236 358	236 358	
Due to Other Governmental Units	2 916	2 916	
Grants From Other Governmental Agencies	49 799	49 799	
Fund Deposits Due Others	423 471	423 325	
Total Appropriations & Reserves	8 324 555	6 216 241	1 062 355
<u>Fund Balances</u>			
Trust and Agency Funds Balance	157 020		
Inventory, Payroll & Change Fund	93 325	93 325	
Fixed Assets	16 779 116		
Unreserved Balances	540 958	378 503	84 998
Total Balances	17 570 419	471 828	84 998
TOTAL LIABILITIES, RESERVES, AND FUND BALANCES	28 548 933	7 022 196	1 220 316

Note: The accompanying notes are an integral part of this statement.

REVENUE SHARING FUND	INTEREST & SINKING FUND	INTEREST & BONDED DEBT FUND	TRUST FUNDS	FIXED ASSETS FUND
34 867	6 169		239 736	
		1 733 000		
		233 097		
34 867	6 169	1 966 097	239 736	
702 443				
	343 370			
			146	
702 443	343 370		146	
			157 020	
				16 779 116
	77 457			
	77 457		157 020	16 779 116
737 310	426 996	1 966 097	396 902	16 779 116

COMPARATIVE BALANCE SHEETS FOR YEARS ENDINGDECEMBER 31, 1976, 1975 AND 1974

<u>A S S E T S</u>	<u>1976</u>	<u>1975</u>	<u>1974</u>
Cash in Depository Change Funds	2 194 690 7 450	922 017 3 430	1 180 698 2 400
<u>Taxes Receivable:</u>			
Current	3 092 869	2 618 806	2 027 446
Delinquent	561 352	480 067	389 551
Total	3 654 221	3 098 873	2 416 997
Less:			
Reserve for Uncollectible Taxes Net Taxes Receivable	727 421 2 926 800	686 181 2 412 692	521 882 1 895 115
Inventories - Office Supplies	2 925	1 801	2 034
Miscellaneous Receivables and Fees	439 287	683 903	485 514
Prepaid Insurance	22 568	23 646	9 373
Investments	3 150 500	2 600 500	2 435 500
Securities - Held in Trust	191 000	91 000	90 000
Funds Available and to be Provided for Retirement of Bonds and Interest	1 966 097	2 394 033	2 826 728
Investments - Federal Revenue Sharing Fund	700 000	500 000	1 110 000
<u>Deferred Charges:</u>			
Lyons and Shamaley Funds	24 500	24 500	24 500
Construction in Progress	144 000	1 325 777	417 340
<u>Fixed Assets - General:</u>			
Land	1 354 757	1 354 756	1 354 756
Buildings	9 902 655	8 372 465	8 289 627
Highways	1 396 181	1 396 181	1 396 181
Bridges and Culverts	119 300	119 300	119 300
Flood Control	79 286	79 286	79 286
Equipment Inventory	3 926 937	3 522 636	2 661 208
Total Fixed Assets	16 779 116	14 844 624	13 900 358
TOTAL ASSETS	28 548 933	25 827 923	24 379 560

Note: The accompanying notes are an integral part of this statement.

COMPARATIVE BALANCE SHEETS FOR YEARS ENDINGDECEMBER 31, 1976, 1975 AND 1974

<u>L I A B I L I T I E S</u>	<u>1976</u>	<u>1975</u>	<u>1974</u>
Vouchers Payable	687 862	593 212	514 568
Bonds Payable	1 733 000	2 090 000	2 440 000
Interest Payable	233 097	304 033	386 728
TOTAL LIABILITIES	2 653 959	2 987 245	3 341 296

APPROPRIATIONS, RESERVES AND FUND BALANCES

APPROPRIATIONS - General	964 539	2 021 049	1 688 428
Reserves:			
Encumbrances	6 603 259	4 858 372	4 231 035
Contingencies	16 985	15 475	13 735
Prepaid Insurance	22 568	23 646	9 373
County Retirement Funds - Unclaimed	4 660	4 660	4 660
Federal & Other Govt Contributions -			
Jail Funds	236 358	13 619	39 662
Due to Other Governmental Units	2 916	3 536	21 932
Grants from Other Governmental Agencies	49 799	8 382	61 585
Fund Deposits Due Others	423 471	51 419	52 344
Sales Tax Security for Tex. Comp.	0	200	200
TOTAL RESERVES & APPROPRIATIONS	8 324 555	7 000 358	6 122 954
Fund Balances:			
Trust and Agency Funds	157 020	164 701	351 261
Inventory, Payroll and Change Fund	93 325	87 881	87 434
Investment in Fixed Assets	16 779 116	14 844 624	13 900 358
Unreserved Balances (Deficit)	540 958	743 114	576 257
TOTAL FUND BALANCES	17 570 419	15 840 320	14 915 310
TOTAL LIABILITIES, FUND BALANCES, RESERVES AND APPROPRIATIONS	28 548 933	25 827 923	24 379 560

Note: The accompanying notes are an integral part of this statement.

STATEMENT OF CHANGES IN TAXES RECEIVABLEFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>TOTAL</u>	<u>CURRENT TAXES</u>	<u>DELINQUENT TAXES</u>
TAXES RECEIVABLE, JAN. 1, 1976	3 098 873	2 618 806	480 067
ADD:			
Tax Levy for 1976	6 786 412	6 786 412	
Transfers from Current Taxes	326 117		326 117
Penalties and Interest and Supplementals	219 414	183 686	35 728
Total Additions	<u>7 331 943</u>	<u>6 970 098</u>	<u>361 845</u>
TOTAL TAXES RECEIVABLE & ADDITIONS	<u>10 430 816</u>	<u>9 588 904</u>	<u>841 912</u>
DEDUCT:			
Collections	6 111 575	5 877 895	233 680
Taxes Written off as Uncollectible	338 903	292 023	46 880
Transfers to Delinquent	326 117	326 117	
Total Deductions	<u>6 776 595</u>	<u>6 496 035</u>	<u>280 560</u>
TAXES RECEIVABLE, DECEMBER 31, 1976	3 654 221	3 092 869	561 352
DEDUCT:			
Reserve for Uncollectible Taxes	<u>727 421</u>	<u>166 069</u>	<u>561 352</u>
NET TAXES RECEIVABLE, DEC. 31, 1976	<u><u>2 926 800</u></u>	<u><u>2 926 800</u></u>	

SUMMARY STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 1976

<u>FUND</u>	BALANCE JANUARY 1, 1976	RECEIPTS	DISBURSEMENTS	BALANCE DECEMBER 31, 1976
General	492 353	17 389 951	16 326 848	1 555 456
Road and Bridge	112 673	2 687 477	2 505 047	295 103
Revenue Sharing	67 461	4 507 878	4 538 333	37 006
Interest and Sinking	39 798	1 213 795	1 203 790	49 803
Trusts - Various	209 732	3 027 865	2 980 275	257 322
TOTAL	922 017	28 826 966	27 554 293	2 194 690

STATEMENT OF INVESTMENTS

DECEMBER 31, 1976

<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. 4883 Issued by Coronado State Bank	Oct. 12, 1976	5.376%	Jan. 11, 1977	475 000*
Certificate of Deposit No. R8538 Issued by First City Natl Bank	Nov. 9, 1976	4.72 %	Mar. 9, 1977	700 000
Certificate of Deposit No. 204 Issued by First Internatl Bank	Nov. 9, 1976	5.055%	Mar. 9, 1977	275 000
Certificate of Deposit No. R8561 Issued by First City Natl Bank	Nov. 23, 1976	4.53 %	Feb. 22, 1977	900 000
Certificate of Deposit No. M2322 Issued by El Paso Natl Bank	Dec. 14, 1976	4.6 %	Mar. 15, 1977	925 000
Total County Funds				<u>3 275 000</u>
<u>Federal Revenue Sharing Funds</u>				
Certificate of Deposit No. 4883 Issued by Coronado State Bank	Oct. 12, 1976	5.376%	Jan. 11, 1977	325 000
Certificate of Deposit No. R8538 Issued by First City Natl Bank	Nov. 9, 1976	4.72 %	Mar. 9, 1977	325 000
Certificate of Deposit No. M2322 Issued by El Paso Natl Bank	Dec. 14, 1976	4.6 %	Mar. 15, 1977	50 000
Total Revenue Sharing Funds				<u>700 000</u>
GRAND TOTAL OF COUNTY AND REVENUE SHARING FUNDS INVESTED				<u>3 975 000</u>

*Includes Lyons & Shamaley Trust Funds in the Amount of \$24,500 and Trust Funds of the County Clerk Escrowed for Investment Purposes in the Amount of \$100 000.

GENERAL FUNDBALANCE SHEETDECEMBER 31, 1976ASSETS

CASH		1 555 456
CHANGE FUNDS		7 450
TAXES RECEIVABLE:		
Current	2 438 418	
Delinquent	442 570	
Total	<u>2 880 988</u>	
Less Reserve for Uncollectible Taxes	<u>573 499</u>	
Net Taxes Receivable		2 307 489
MISCELLANEOUS RECEIVABLES		387 349
INVESTMENTS - SHORT TERM		2 470 500
INVENTORIES - OFFICE SUPPLIES		2 925
PREPAID INSURANCE		22 527
SECURITIES HELD IN TRUST		100 000
DEFERRED CHARGES - LYON-SHAMALEY FUNDS		24 500
CONSTRUCTION IN PROGRESS		<u>144 000</u>
TOTAL ASSETS		<u>7 022 196</u>

LIABILITIES, RESERVES AND BALANCE

VOUCHERS PAYABLE		334 127
APPROPRIATIONS - GENERAL		262 096
RESERVES:		
1976 Encumbrances	5 206 009	
Contingencies	8 551	
Prepaid Insurance	22 527	
County Retirement Funds - Unclaimed	4 660	
Federal and Other Govt Contributions -		
Jail Funds	236 358	
Due to Other Governmental Units	2 916	
Grants from Other Governmental Agencies	49 799	
Fund Deposits Due Others	<u>423 325</u>	5 954 145
FUND BALANCE:		
Unreserved Balance	378 503	
Inventory, Payroll and Change Fund	<u>93 325</u>	471 828
TOTAL LIABILITIES, RESERVES AND BALANCE		<u>7 022 196</u>

GENERAL FUND
ANALYSIS OF CHANGES IN FUND BALANCE
DECEMBER 31, 1976

FUND BALANCE, JANUARY 1, 1976		531 117
ADD:		
Revenues	7 712 587	
Interfund Transfers	3 838	7 716 425
TOTAL FUND BALANCE AND ADDITIONS		8 247 542
DEDUCT:		
Expenditures	7 894 542	
Adjustments to Appropriated Reserves	(25 503)	7 869 039
FUND BALANCE, December 31, 1976		378 503

Note: Funds totaling \$93,325 have been recorded as appropriated from the Balance of this Fund.

GENERAL FUNDSUMMARY STATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER* ESTIMATED</u>
<u>TAXES:</u>			
Current	3 607 843	3 372 997	234 846*
Delinquent	89 915	165 650	75 735
TOTAL TAXES	<u>3 697 758</u>	<u>3 538 647</u>	<u>159 111*</u>
<u>BEER, WINE AND LIQUOR LICENSES</u>	47 400	50 976	3 576
<u>VITAL STATISTICS</u>	80 000	80 740	740
<u>FINES AND BOND FORFEITURES</u>	220 000	387 359	167 359
<u>FEES OF OFFICE</u>	<u>1 770 600</u>	<u>2 024 645**</u>	<u>254 045</u>
<u>RENTALS:</u>			
Parks	1 400	1 553	153
Coliseum and Liberty Hall	147 000	86 597	60 403*
TOTAL RENTALS	<u>148 400</u>	<u>88 150</u>	<u>60 250*</u>
<u>OTHER SOURCES:</u>			
City of El Paso Prisoner Contributions	76 000	56 310	19 690*
City of El Paso Computer Fees - Equipment	78 000	78 000	0
City of El Paso Employees Salary Refund	116 230	138 492	22 262
Departmental Sales	71 500	79 291	7 791
Texas Mixed Beverage Tax Rebate	216 000	296 072	80 072
State Per Capita Tax	22 000	21 418	582*
Utility Reimbursements	38 000	82 881	44 881
Other Reimbursements	44 000	61 703	17 703
City-County Health Unit Receipts	5 000	2 253	2 747*
Ascarate Golf Course Receipts	166 000	140 387	25 613*
Various Concession Receipts	107 582	90 138	17 444*
Miscellaneous Receipts	31 000	30 639	361*
Miscellaneous Interest	150 266	111 563	38 703*
Voter Registration	50 000	49 722	278*
Adult Probation Collections	83 000	86 151	3 151
Jury Fees	5 100	4 618	482*
Auto Licenses	175 000	175 000	0
Occupation Licenses	4 800	14 844	10 044
Adult Probation Reimbursement Fees	17 000	11 588	5 412*
Bail Bond Licenses	250	500	250
Western Playland Paving	0	10 500	10 500
Cash Surplus	531 100	0	531 100*
TOTAL OTHER SOURCES	<u>1 987 828</u>	<u>1 542 070</u>	<u>445 758*</u>
<u>TOTAL</u>	<u>7 951 986</u>	<u>7 712 587</u>	<u>239 399*</u>

** The El Paso County Tax Assessor-Collector erroneously deposited with the County Treasurer an amount of \$8,426.12. These funds equalled the amount which was disbursed to various nonprofit organizations that sold automobile license plates during February and March, 1976. This erroneous deposit caused the reported "Fees of Office" revenue to be overstated. An adjustment will be made in 1977.

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>ADMINISTRATIVE</u>			
County Judge	75 843	74 559	1 284
County Clerk	263 276	263 154	122
County Auditor	115 012	114 635	377
County Treasurer	25 721	25 686	35
County Purchasing Agent	75 273	74 511	762
Civil Defense	6 981	6 837	144
Elections and Voter Registration	125 975	124 906	1 069
Employee Benefits	393 991	373 346	20 645
Insurance - Workmen's Compensation	69 683	67 319	2 364
Assessing Charges	76 035	76 034	1
Miscellaneous and Postage	117 175	101 855	15 320
General Travel	20 000	16 534	3 466
Courthouse and Courthouse Annex	556 019	542 449	13 570
Insurance - General	14 000	13 533	467
Insurance - Group Hospital	121 600	121 441	159
Regional Planning	23 668	23 668	0
Data Processing	397 419	395 713	1 706
Annual Audit	27 500	27 500	0
TOTAL ADMINISTRATIVE	2 505 171	2 443 680	61 491
<u>JUDICIAL AND LAW ENFORCEMENT</u>			
County Attorney	138 753	138 462	291
Sheriff and Jail	1 173 068	1 197 627	24 559*
District Attorney	312 724	309 698	3 026
District Clerk	181 070	180 508	562
Courts of Civil Appeals	9 000	9 000	0
County Courts at Law, Nos. 1, 2 and 3	183 744	183 199	545
Justice of the Peace Courts, Pct. 1-6	140 414	139 882	532
Constables, Precincts 1-6	35 161	35 057	104
Adult Probation	277 414	277 428	14*
District Judges Expenses	65 571	65 570	1
Reporters and Interpreters Salaries	121 523	121 515	8
District Courts Expenses	223 700	223 682	18
Court of Domestic Relations	71 596	71 984	388*
Jury Department	148 584	143 516	5 068
TOTAL JUDICIAL AND LAW ENFORCEMENT	3 082 322	3 097 128	14 806*

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT*</u>
<u>WELFARE</u>			
General Assistance	319 156	316 444	2 712
Child Welfare	192 150	192 150	0
Child Guidance	49 727	49 726	1
Paupers	6 025	4 668	1 357
Veterans Assistance	37 144	37 141	3
TOTAL WELFARE	<u>604 202</u>	<u>600 129</u>	<u>4 073</u>
<u>HEALTH AND SANITATION</u>			
City-County Health Unit	683 857	655 683	28 174
Mental Health	121 975	120 350	1 625
Animal Control Center	24 880	22 681	2 199
TOTAL HEALTH AND SANITATION	<u>830 712</u>	<u>798 714</u>	<u>31 998</u>
<u>COUNTY PROMOTION AND DEVELOPMENT</u>			
Industrial Board	20 000	20 000	0
Advertising	43 266	43 266	0
County Library	44 143	43 468	675
Co-Operative Extension Service	59 172	59 090	82
TOTAL PROMOTION AND DEVELOPMENT	<u>166 581</u>	<u>165 824</u>	<u>757</u>
<u>PARKS AND RECREATION</u>			
Area Parks Expense:			
Ascarate, Canutillo, Lower Valley, McKelligon Canyon and Tom Mays	112 408	109 971	2 437
Ascarate Park Golf Course	195 018	188 446	6 572
Coliseum and Liberty Hall	210 610	210 085	525
TOTAL PARKS AND RECREATION	<u>518 036</u>	<u>508 502</u>	<u>9 534</u>
<u>CONSTRUCTION IN PROGRESS</u>			
TOTAL CONSTRUCTION IN PROGRESS	<u>244 962</u>	<u>280 565</u>	<u>35 603*</u>
TOTAL CONSTRUCTION IN PROGRESS	<u>244 962</u>	<u>280 565</u>	<u>35 603*</u>
TOTAL GENERAL FUND	<u>7 951 986</u>	<u>7 894 542</u>	<u>57 444</u>

GENERAL FUNDSTATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER* ESTIMATED</u>
<u>REVENUES:</u>			
Ad Valorem Taxes - Current	3 607 843	3 372 997	234 846*
Ad Valorem Taxes - Delinquent	89 915	165 650	75 735
Beer, Wine and Liquor Licenses	47 400	50 976	3 576
Fines and Misdemeanors	220 000	387 359	167 359
Voter Registration	50 000	49 722	278*
City-County Health Unit Pro-Rata	5 000	2 253	2 747*
State Per Capita Tax	22 000	21 418	582*
Texas Mixed Beverage Tax Rebate	216 000	296 072	80 072
Stationery Stock Sales	25 500	31 202	5 702
Jail Commissary Sales	46 000	48 089	2 089
Probation Collections	83 000	86 151	3 151
Jury Fees	5 100	4 618	482*
Auto Licenses	175 000	175 000	0
Occupation Licenses	4 800	14 844	10 044
Adult Probation Reimbursement Fees	17 000	11 588	5 412*
Bail Bond License	250	500	250
Western Playland Paving	0	10 500	10 500
Cash Surplus	531 100	0	531 100*
<u>RENTALS:</u>			
Coliseum	125 000	69 255	55 745*
Coliseum Parking	20 000	12 910	7 090*
Liberty Hall	2 000	4 433	2 433
McKelligon Canyon	1 400	1 552	152
Ascarate Golf Course	166 000	140 387	25 613*
Ascarate Park Concessions	8 582	6 526	2 056*
Western Playland Receipts	45 000	43 789	1 211*
City of El Paso - Prisoners Contributions	76 000	56 310	19 690*
City of El Paso - Computer Operations	194 230	216 492	22 262
Coliseum Concessions	54 000	38 171	15 829*
Utility Reimbursements	38 000	82 881	44 881
Other Reimbursements	44 000	61 703	17 703
Miscellaneous Receipts	31 000	30 639	361*
Interest From Investments	150 266	111 563	38 703*
McKelligon Amphitheater Receipts	0	1 653	1 653

GENERAL FUND

STATEMENT OF REVENUE - ESTIMATED AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1976

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER* ESTIMATED</u>
<u>FEES OF OFFICE:</u>			
Assessor and Collector	962 500	1 286 074**	323 574
County Attorney	14 000	40 951	26 951
County Clerk	364 000	438 445	74 445
County Courts at Law, Nos. 1, 2, and 3	9 000	11 611	2 611
County Judge	2 000	1 177	823*
County Sheriff	365 000	175 405	189 595*
Constables	1 100	4 356	3 256
District Clerk	130 000	144 149	14 149
Justices of the Peace Fees, Pct. 1-6	3 000	3 216	216
TOTAL REVENUE	7 951 986	7 712 587	239 399*

** The El Paso County Tax Assessor-Collector erroneously deposited with the County Treasurer an amount of \$8,426.12. These funds equalled the amount which was disbursed to various nonprofit organizations that sold automobile license plates during February and March, 1976. This erroneous deposit caused the reported "Fees of Office" revenue to be overstated. An adjustment will be made in 1977.

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>EXPENSES:</u>			
<u>County Judge</u>			
Salaries	69 396	69 188	208
Office Expense	6 447	5 371	1 076
	<u>75 843</u>	<u>74 559</u>	<u>1 284</u>
 <u>County Judges at Law, Nos. 1,2 and 3</u>			
Salaries	177 197	177 189	8
Office Expense	6 547	6 009	538
	<u>183 744</u>	<u>183 198</u>	<u>546</u>
 <u>Courts of Civil Appeals</u>			
Salaries - Judges	9 000	9 000	0
	<u>9 000</u>	<u>9 000</u>	<u>0</u>
 <u>County Clerk</u>			
Salaries	185 701	185 700	1
Office Expense	19 425	19 397	28
Legal Fees	58 150	58 057	93
	<u>263 276</u>	<u>263 154</u>	<u>122</u>
 <u>County Attorney</u>			
Salaries	120 303	119 776	527
Office Expense	7 550	7 775	225*
Delinquent Tax Expense	6 900	6 936	36*
Car Allowance	2 400	2 400	0
Travel	1 600	1 575	25
	<u>138 753</u>	<u>138 462</u>	<u>291</u>
 <u>County Sheriff</u>			
Deputies Salaries	417 334	417 331	3
Guards Salaries	24 990	24 983	7
Jailors Salaries	380 387	380 386	1
Longevity Salaries	18 555	18 549	6
Postage and Stationery	2 167	2 164	3
Auto Repair	33 850	33 300	550
Telephone and Telegraph	23 000	21 041	1 959
Gas and Oil	46 307	44 654	1 653
Travel - General	19 700	17 453	2 247
General Expense	44 705	44 273	432
Jail Subsistence	100 450	100 450	0
Jail Maintenance	0	31 351	31 351*
Commissary and Medicine	42 850	42 920	70*
Car Allowance - Sheriff	3 300	3 300	0
Thomason Hosp. Prisoner Charges	10 679	10 678	1
Supplemental Life Ins. - Deputies	4 794	4 794	0
	<u>1 173 068</u>	<u>1 197 627</u>	<u>24 559*</u>

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>EXPENSES:</u>			
<u>County Treasurer</u>			
Salaries	23 268	23 265	3
Office Expense	2 453	2 421	32
	<u>25 721</u>	<u>25 686</u>	<u>35</u>
 <u>County Auditor</u>			
Salaries	111 839	111 627	212
Office Expense	3 173	3 008	165
	<u>115 012</u>	<u>114 635</u>	<u>377</u>
 <u>Data Processing</u>			
Salaries - County & Co. Ex.Help	179 952	179 678	274
Salaries - City	118 524	118 073	451
Office Expense and Supplies	36 000	36 000	0
Rentals	60 143	59 162	981
Car Allowance	1 800	1 800	0
Travel	1 000	1 000	0
	<u>397 419</u>	<u>395 713</u>	<u>1 706</u>
 <u>County Purchasing Agent</u>			
Salaries	36 423	36 261	162
Office Expense	1 535	1 484	51
Stationery Stock	21 665	21 118	547
Machine Maintenance	15 100	15 098	2
Auto Expense	550	550	0
	<u>75 273</u>	<u>74 511</u>	<u>762</u>
 <u>District Clerk</u>			
Salaries	170 870	170 420	450
Office Expense	9 300	9 188	112
Car Allowance	900	900	0
	<u>181 070</u>	<u>180 508</u>	<u>562</u>
 <u>District Attorney</u>			
Car Allowance	2 880	2 880	0
Salaries	252 031	252 027	4
Office Expense	19 713	19 697	16
Conduct of Crim. Affairs	18 800	15 860	2 940
Post Conviction Affairs	19 300	19 235	65
	<u>312 724</u>	<u>309 699</u>	<u>3 025</u>

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>EXPENSES:</u>			
<u>Justices of the Peace, Pct. 1-6</u>			
Salaries - Clerical	49 991	49 989	2
Salaries - Judges	69 365	69 296	69
Expense Allowances	18 000	18 000	0
Office Supplies	857	565	292
Stationery Stock & Misc.	2 201	2 032	169
	<u>140 414</u>	<u>139 882</u>	<u>532</u>
<u>Constables - Precincts 1-6</u>			
Salaries	34 711	34 708	3
Miscellaneous	450	349	101
	<u>35 161</u>	<u>35 057</u>	<u>104</u>
<u>City-County Health Unit</u>			
Operating Expense	683 857	655 683	28 174
	<u>683 857</u>	<u>655 683</u>	<u>28 174</u>
<u>Charities</u>			
Pauper Burials	5 411	4 567	844
Pauper Clothing	400	0	400
Pauper Travel	214	101	113
	<u>6 025</u>	<u>4 668</u>	<u>1 357</u>
<u>General Assistance</u>			
Salaries	103 331	102 469	862
Food, Rent, Etc.	197 800	197 755	45
Office Expense	3 925	3 167	758
Car Allowances	8 100	7 860	240
Telephone and Telegraph	3 600	3 377	223
Other Travel	1 780	1 780	0
Office Rent	620	36	584
	<u>319 156</u>	<u>316 444</u>	<u>2 712</u>
<u>Mental Health</u>			
Clothing	1 125	456	669
Trial Fees, Clerical	8 150	7 580	570
Transportation	12 700	12 315	385
E. P. Center - Mental Health	100 000	99 999	1
	<u>121 975</u>	<u>120 350</u>	<u>1 625</u>

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>EXPENSES:</u>			
<u>District Judges</u>			
Salaries - Supplemental	64 671	64 670	1
Salaries - Juvenile Board	900	900	0
	<u>65 571</u>	<u>65 570</u>	<u>1</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	49 727	49 727	0
	<u>49 727</u>	<u>49 727</u>	<u>0</u>
<u>Co-Op Extension Service</u>			
Salaries	46 634	46 633	1
Office Expense	5 647	5 647	0
Home Demonstration	700	681	19
Auto Allowances	5 391	5 390	1
Other Travel Expense	800	739	61
	<u>59 172</u>	<u>59 090</u>	<u>82</u>
<u>Civil Defense</u>			
Operating Expense	6 981	6 837	144
	<u>6 981</u>	<u>6 837</u>	<u>144</u>
<u>General Administrative</u>			
Insurance - Hospital	121 600	121 441	159
Insurance - General	14 000	13 532	468
Insurance - Workmen's Compensation	69 683	67 319	2 364
Miscellaneous Expense	17 075	17 075	0
Postage	100 100	84 780	15 320
Retirement Contributions	158 045	158 045	0
Social Security	235 946	215 301	20 645
Travel	20 000	16 534	3 466
Assessing	76 035	76 034	1
Outside Audit	27 500	27 500	0
Regional Planning	23 668	23 668	0
Dues and Advertising	43 266	43 266	0
	<u>906 918</u>	<u>864 495</u>	<u>42 423</u>

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>EXPENSES:</u>			
<u>County Library</u>			
Salaries	31 597	31 583	14
Gas, Oil, Bookmobile Maint.	2 110	1 921	189
Utilities	1 105	845	260
New Books	6 332	6 306	26
Office Supplies	1 090	939	151
Auto Allowance	1 200	1 200	0
Miscellaneous Expense	709	675	34
	<u>44 143</u>	<u>43 469</u>	<u>674</u>
 <u>Industrial Board</u>			
Operating Allowance	20 000	20 000	0
	<u>20 000</u>	<u>20 000</u>	<u>0</u>
 <u>Animal Control</u>			
Operating Allowance	24 880	22 681	2 199
	<u>24 880</u>	<u>22 681</u>	<u>2 199</u>
 <u>Veterans Assistance</u>			
Salaries	32 378	32 377	1
Auto Allowances & Travel	2 900	2 900	0
Office Expense	1 866	1 864	2
	<u>37 144</u>	<u>37 141</u>	<u>3</u>
 <u>District Courts</u>			
Legal Fees	156 000	155 995	5
Office Expense	18 355	18 345	10
6th Judicial District Expense	5 074	5 073	1
Reporters Salaries	112 396	112 394	2
Interpreters Salaries	9 127	9 121	6
Others Salaries	44 271	44 269	2
	<u>345 223</u>	<u>345 197</u>	<u>26</u>

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>EXPENSES:</u>			
<u>Courthouse</u>			
Heating Plant Salaries	60 057	60 053	4
Fuel	32 500	35 142	2 642*
Telephone and Telegraph	4 625	4 606	19
Light and Power	164 000	156 646	7 354
Water	15 850	17 350	1 500*
Janitors Supplies	7 000	5 083	1 917
Janitors Salaries	139 180	139 172	8
Building Charges	52 190	51 959	231
Capital Expenditures	7 500	2 355	5 145
Car Allowance	1 200	1 200	0
	<hr/> 484 102	<hr/> 473 566	<hr/> 10 536
 <u>Courthouse Annex</u>			
Heating Plant Salaries	11 791	11 785	6
Janitors Salaries	23 626	23 623	3
Light and Power	26 600	24 477	2 123
Fuel	3 200	3 042	158
Water	2 800	2 131	669
Supplies	3 900	3 824	76
	<hr/> 71 917	<hr/> 68 882	<hr/> 3 035
 <u>Parks and Recreation</u>			
Administrative Salaries	6 525	6 523	2
Youth Activity Program	4 800	4 800	0
Park Operations Salaries	73 065	73 062	3
Parks Operating Expense	28 018	25 586	2 432
	<hr/> 112 408	<hr/> 109 971	<hr/> 2 437
 <u>Ascarate Park Golf Course</u>			
Salaries	140 965	140 962	3
Supplies and Repairs	26 103	22 361	3 742
Gas and Oil	4 950	4 818	132
Utilities	17 000	14 305	2 695
Fertilizers and Chemicals	6 000	6 000	0
	<hr/> 195 018	<hr/> 188 446	<hr/> 6 572

GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS

FOR THE YEAR ENDED DECEMBER 31, 1976

	APPROPRIATIONS	EXPENDITURES	UNEXPENDED BALANCE- DEFICIT*
EXPENSES:			
<u>Coliseum and Liberty Hall</u>			
Administrative Salaries	29 565	29 558	7
Administrative Expense	175	0	175
Auto Expense	2 750	2 850	100*
	<u>32 490</u>	<u>32 408</u>	<u>82</u>
 <u>Coliseum</u>			
Salaries	98 118	98 116	2
Supplies	32 945	32 754	191
Utilities	35 123	37 359	2 236*
Repairs	2 000	1 840	160
Lease Purch.Agmt.-Ice Hockey Eqpt.	2 784	0	2 784
Betterments	5 650	6 108	458*
Supplies - Liberty Hall	1 500	1 500	0
	<u>178 120</u>	<u>177 677</u>	<u>443</u>
 <u>Adult Probation Department</u>			
Salaries	235 504	235 498	6
Car Allowances	18 218	18 217	1
Office Expense	7 860	7 662	198
Professional Services	4 400	4 106	294
Telephone and Telegraph	11 200	11 473	273*
Travel	232	472	240*
	<u>277 414</u>	<u>277 428</u>	<u>14*</u>
 <u>Court of Domestic Relations</u>			
Salaries	67 696	68 833	1 137*
Office Expense	3 900	3 151	749
	<u>71 596</u>	<u>71 984</u>	<u>388*</u>
 <u>Jury Department</u>			
Jury Supplies	1 174	1 161	13
Meals	7 643	6 683	960
Jurors' Fees	129 831	125 747	4 084
Jury Bailiff	9 936	9 925	11
	<u>148 584</u>	<u>143 516</u>	<u>5 068</u>

GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS

FOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>EXPENSES:</u>			
<u>Election Bureau</u>			
Salaries	51 790	51 788	2
Car Allowance	1 800	1 800	0
Office Expense	13 000	10 930	2 070
Election Expense	59 385	60 388	1 003*
	<u>125 975</u>	<u>124 906</u>	<u>1 069</u>
 <u>Construction In Progress</u>	 244 962	 280 565	 35 603*
	<u>244 962</u>	<u>280 565</u>	<u>35 603</u>
 TOTAL EXPENSES	 <u>7 951 986</u>	 <u>7 894 542</u>	 <u>57 444</u>

ROAD AND BRIDGE FUND

BALANCE SHEET

DECEMBER 31, 1976

ASSETS

CASH		295 103
TAXES RECEIVABLE:		
Current	493 622	
Delinquent	<u>89 592</u>	
	583 214	
LESS Reserve for Uncollectible Taxes	<u>116 096</u>	
Net Taxes Receivable		467 118
MISCELLANEOUS RECEIVABLES AND FEES		3 054
PREPAID INSURANCE		41
INVESTMENTS - SHORT TERM		<u>455 000</u>
TOTAL ASSETS		<u>1 220 316</u>

LIABILITIES, RESERVES AND BALANCE

VOUCHERS PAYABLE		72 963
RESERVES:		
1976 Encumbrances	1 053 880	
Prepaid Insurance	41	
Contingencies	<u>8 434</u>	
		<u>1 062 355</u>
FUND BALANCE:		
Unreserved Balance		84 998
TOTAL LIABILITIES, RESERVES AND BALANCE		<u>1 220 316</u>

ROAD AND BRIDGE FUNDSTATEMENT OF REVENUES - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER* ESTIMATED</u>
<u>REVENUES</u>			
Ad Valorem Taxes - Current	835 296	781 038	54 258*
Ad Valorem Taxes - Delinquent	20 821	37 466	16 645
Oil, Gas, Grease, Etc. Refund	33 146	60 046	26 900
Lateral Road Funds	31 879	31 879	0
Miscellaneous	31 000	24 920	6 080*
Cash Surplus	44 698	0	44 698*
TOTAL REVENUES	996 840	935 349	61 491*

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONSFOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>EXPENSES</u>			
<u>Administrative</u>			
Commissioners' Salaries	64 244	64 198	46
Commissioners' Auto Allowances	11 100	11 100	0
	<u>75 344</u>	<u>75 298</u>	<u>46</u>
<u>Engineering Department</u>			
Salaries - Administrative	63 833	57 688	6 145
Car Expense	1 333	1 326	7
Office Expense	4 075	3 965	110
	<u>69 241</u>	<u>62 979</u>	<u>6 262</u>
<u>Construction and Maintenance of Roads and Bridges, Etc.</u>			
Salaries - Precincts	372 076	363 547	8 529
Lateral Road Maintenance	107 000	103 120	3 880
Other Precinct Expense	96 526	95 677	849
Right of Way	5 500	5 500	0
Gas and Oil	104 000	102 946	1 054
	<u>685 102</u>	<u>670 790</u>	<u>14 312</u>
<u>Miscellaneous</u>			
Insurance - Hospital	15 125	11 430	3 695
Insurance - Workmen's Compensation	27 900	26 832	1 068
Social Security	31 085	28 101	2 984
Retirement Contributions	24 900	21 646	3 254
Miscellaneous Expenses	52 500	51 866	634
Cemetery and Clinics	250	123	127
Assessing Charges - Tax Assessor	15 393	15 392	1
	<u>167 153</u>	<u>155 390</u>	<u>11 763</u>
TOTAL EXPENDITURES	996 840	964 457	32 383

COUNTY OF EL PASO, TEXAS

REVENUE SHARING FUNDS

Notes to Financial Statements
For the Year Ending December 31, 1976

1. Purpose of Fund - Under the provisions of "State and Local Fiscal Assistance Act of 1972, "Law 92-512, 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 last six months of 1972. For the years 1973 through 1976 the County received Federal Revenue Sharing funds on a quarterly basis.
2. Summary of Accounting Policies - Under the provisions of the legislation governing the Revenue Sharing Program, funds may 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 establish 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 new accounting system began functioning on January 1, 1973.

REVENUE SHARING TRUST FUNDANALYSIS OF CHANGES IN CASH BALANCESDECEMBER 31, 1976

CASH BALANCE, January 1, 1976		67 461
ADD:		
U. S. Treasury Department	2 054 510	
Interest Earned	38 658	
Short-Term Investments - Jan. 1, 1976	<u>500 000</u>	2 593 168
Cash Balance and Additions		2 660 629
DEDUCT:		
Expenditures	1 951 593	
Short-Term Investments - Dec. 31, 1976	700 000	
Vouchers Payable - January 1, 1976	13 022	
Vouchers Payable - December 31, 1976	(34 866)	
Other Deferred Charges	<u>(6 126)</u>	2 623 623
TOTAL CASH BALANCE, December 31, 1976		<u>37 006</u>

REVENUE SHARING TRUST FUND

STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1976

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER* ESTIMATED</u>
<u>REVENUES:</u>			
U. S. Treasury Receipts	2 072 822	2 054 510	18 312
Interest	69 800	38 660	31 140
Prior Years Approp. Unexpended	26 000		26 000
Total Revenues	<u>2 168 622</u>	<u>2 093 170</u>	<u>75 452</u>

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS

FOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>EXPENSES:</u>			
<u>County Tax Assessor-Collector</u>			
Salaries	410 815	410 813	2
Extra Help	31 364	31 363	1
Office Expense	84 200	80 988	3 212
	<u>526 379</u>	<u>523 164</u>	<u>3 215</u>
<u>County Attorney</u>			
Salaries	22 298	22 296	2
	<u>22 298</u>	<u>22 296</u>	<u>2</u>
<u>County Auditor</u>			
Salaries	42 782	30 510	12 272
FICA Tax	79 807	74 452	5 355
Retirement Contributions	65 745	59 940	5 805
Office Expense	2 321	1 870	451
	<u>190 655</u>	<u>166 772</u>	<u>23 883</u>
<u>County Clerk</u>			
Salaries	109 794	109 794	0
Office Expense	13 914	13 743	171
Operating Supplies	5 550	5 498	52
	<u>129 258</u>	<u>129 035</u>	<u>223</u>

REVENUE SHARING TRUST FUND

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS

FOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>EXPENSES:</u>			
<u>Liberty Hall and Coliseum</u>			
Repairs and Maintenance Supp.	12 000	11 995	5
	<u>12 000</u>	<u>11 995</u>	<u>5</u>
 <u>Parks and Recreation</u>			
Salaries	12 417	12 415	2
Repairs and Maintenance Supp.	1 000	999	1
Repairs	7 000	3 276	3 724
Cap. O/Lays-Imprvmts-Other Than Bldgs.	15 000	8 016	6 984
	<u>35 417</u>	<u>24 706</u>	<u>10 711</u>
 <u>Juvenile Probation</u>			
Salaries	286 924	266 217	20 707
Car Allowance	9 000	6 975	2 025
Office Expense	9 450	7 870	1 580
Professional Services - Nurse	3 000	3 000	0
Subsistence	10 450	8 930	1 520
Communication Services	8 808	7 019	1 789
Utilities	7 050	6 205	845
Transportation and Auto Repairs	16 000	14 424	1 576
Repairs and Maintenance - Plant	20 850	14 138	6 712
Miscellaneous	1 800	1 800	0
	<u>373 332</u>	<u>336 578</u>	<u>36 754</u>
 <u>Special Construction Projects</u>			
Courthouse Annex Building	103 862	2 058	101 804
Amphitheater - McKelligon Canyon	75 000	75 000	0
Western Playland Pkng. Lot Paving	35 000	35 000	0
Data Processing Mini-Computer Rental	15 000	14 847	153
Office Space - 1st & 3rd Annex Bldg.	25 000	20 465	4 535
	<u>253 862</u>	<u>147 370</u>	<u>106 492</u>
 TOTAL	 <u>2 168 622</u>	 <u>1 951 592</u>	 <u>217 030</u>

REVENUE SHARING TRUST FUND

ANALYSIS OF CHANGES IN APPROPRIATED BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1976

APPROPRIATED BALANCE, JANUARY 1, 1976		1 758 954
<u>ADD:</u>		
U. S. Treasury Receipts	2 054 510	
Interest Earned	38 658	
Miscellaneous Receivables and Fees	304	2 093 472
		<hr/>
APPROPRIATED BALANCE AND ADDITIONS		3 852 426
 <u>DEDUCT:</u>		
Expenditures	1 951 593	
Construction in Progress, January 1, 1976	1 198 390	3 149 983
		<hr/>
TOTAL APPROPRIATED BALANCE, DECEMBER 31, 1976		<u>702 443</u>

REVENUE SHARING TRUST FUND

STATEMENT OF EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1976

FUNCTION - ACTIVITY

Operating/Maintenance Expenditures

Public Safety	709 147
Health	247 129
Recreation	34 989
Social Services	50 000
Financial Administration	<u>689 936</u>

TOTAL OPERATING/MAINTENANCE EXPENDITURES 1 731 201

Capital Expenditures

Multipurpose and General Government	15 822
Public Safety	52 368
Recreation Culture	141 028
Financial Administration	<u>11 173</u>

TOTAL CAPITAL EXPENDITURES 220 391

TOTAL OPERATING/MAINTENANCE AND CAPITAL EXPENDITURES 1 951 592

INTEREST AND SINKING FUNDBALANCE SHEETDECEMBER 31, 1976ASSETS

CASH		49 803
TAXES RECEIVABLE:		
Current	160 829	
Delinquent	29 190	
	<u>190 019</u>	
LESS RESERVE FOR UNCOLLECTIBLE TAXES	<u>37 826</u>	
NET TAXES RECEIVABLE		152 193
INVESTMENTS - SHORT TERM		<u>225 000</u>
TOTAL ASSETS		<u>426 996</u>

LIABILITIES, RESERVES AND FUND BALANCE

VOUCHERS PAYABLE		6 169
RESERVE FOR ENCUMBRANCES - 1976		343 370
FUND BALANCE		<u>77 457</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		<u>426 996</u>

INTEREST AND SINKING FUND

STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1976

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER* ESTIMATED</u>
<u>REVENUES:</u>			
Ad Valorem Taxes - Current	413 812	386 887	26 925*
Ad Valorem Taxes - Delinquent	10 313	17 508	7 195
Interest from Investments	11 560	12 799	1 239
TOTAL REVENUES	435 685	417 194	18 491*

STATEMENT OF EXPENDITURES COMPARED WITH AUTHORIZATIONS

FOR THE YEAR ENDED DECEMBER 31, 1976

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT*</u>
<u>EXPENSES:</u>			
Assessing Charges - Tax Assessor	6 900	5 015	1 885
Interest on Public Debt	70 935	70 935	0
Fiscal Agent's Fees - Servicing Public Debt	850	839	11
	<u>78 685</u>	<u>76 789</u>	<u>1 896</u>
Cash Paid to Fiscal Agent: For Retirement of Public Debt	357 000	357 000	0
	<u>357 000</u>	<u>357 000</u>	<u>0</u>
TOTAL EXPENSES	435 685	433 789	1 896

COUNTY OF EL PASO, TEXAS

TRUST AND AGENCY FUNDS

Notes to Financial Statements
For the Year Ending December 31, 1976

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 was established during 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 incarcerated in the El Paso County Jail.

- B. Social Security and Withholding Trust Funds - Social Security funds paid by the individual employees 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.

- C. 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.

- D. 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 are distributed annually to such schools on a per capita basis.

COUNTY OF EL PASO, TEXAS

TRUST AND AGENCY FUNDS

Notes to Financial Statements
For the Year Ending December 31, 1976

E. El Paso County Pretrial Diversion Project - In 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.

F. TCDRS Pension Fund - All officials and full-time employees, except CETA 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.

G. El Paso County Nutritional Grant - This fund was established in 1973 to receive the revenue from the State of Texas Governor's Committee on Aging. The grant provides nutritionally controlled meals for citizens above 60 years of age. The City and County of El Paso are required to provide a yearly matching contribution.

TRUST FUNDS

BALANCE SHEET

DECEMBER 31, 1976

<u>ASSETS</u>	<u>Total</u>	<u>Cash</u>	<u>Receivables</u>	<u>Securities</u>
Court of Civil Appeals Library	20 309	18 564	1 745	
El Paso County Nutritional Grant	31 453	31 453		
Social Security Tax Fund	192 939	192 939		
Permanent School Fund	104 109	13 071	38	91 000
Co. Jail Rehabilitation Project	1 295	1 295		
TCDRS Retirement Fund	46 797		46 797	
TOTAL ASSETS	396 902	257 322	48 580	91 000

<u>LIABILITIES AND FUND BALANCES</u>	<u>Total</u>	<u>Vouchers Payable</u>	<u>Fund Balances</u>
Court of Civil Appeals Library	20 309		20 309
El Paso County Nutritional Grant	31 453		31 453
Social Security Tax Fund	192 939	192 939	0
Permanent School Fund	104 109		104 109
Co. Jail Rehabilitation Project	1 295		1 295
TCDRS Retirement Fund	46 797	46 797	0
TOTAL LIABILITIES AND FUND BALANCES	396 902	239 736	157 166

TRUST FUNDS
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1976

	TOTAL	COUNTY JAIL REHABILITATION PROJECT	SOCIAL SECURITY AND WITHHOLDING FUND	COUNTY LAW LIBRARY FUND
CASH BALANCE, January 1, 1976	209 732	2 225	174 396	17 303
<u>RECEIPTS</u>				
Due to other Gvmntl. Units	536 950			
Contributions to TCDRS	519 717			
Interest on Investments	46 290			
County Library Fees from Courts	19 381			19 381
Social Security - Employee Payments	879 430		879 430	
Social Security - County Payments	413 931		413 931	
Withholding - Employee Payments	414 929		414 929	
Contributions to Grants - All Agencies	197 236	37 236		
 Total Receipts	 3 027 864	 37 236	 1 708 290	 19 381
TOTAL AVAILABLE FUNDS	3 237 596	39 461	1 882 686	36 684
<u>DISBURSEMENTS</u>				
Payments to Schools	39 876			
Payments TCDRS (Retirement)	519 717			
Custodial Service and Publications	18 120			18 120
Payments for Social Sec. and Withholding	1 689 747		1 689 747	
Payments from Various Agency Grants	712 614	38 166		
Collateral Withdrawal	200			
 Total Disbursements	 2 980 274	 38 166	 1 689 747	 18 120
CASH BALANCE, DEC. 31, 1976	257 322	1 295	192 939	18 564

PERMANENT SCHOOL FUND	EL PASO COUNTY PRETRIAL DIVERSION	TCDRS PENSION FUND	EL PASO COUNTY NUTRITION GRANT	BENEFIT TEXAS STATE COMP- TROLLER
6 657	5 459		3 492	200
			536 950	
46 290		519 717		
	160 000			
46 290	160 000	519 717	536 950	0
52 947	165 459	519 717	540 442	200
39 876		519 717		
	165 459		508 989	200
39 876	165 459	519 717	508 989	200
13 071	0	0	31 453	0

COMPARATIVE STATEMENT OF FIXED ASSETSDECEMBER 31, 1976GENERAL FIXED ASSETS

	<u>JANUARY 1, 1976</u>	<u>CHANGES YEAR 1976</u>	<u>DECEMBER 31, 1976</u>
Land	1 354 756	1	1 354 757
Buildings	8 372 465	1 530 190	9 902 655
Roads and Highways	1 396 181		1 396 181
Bridges and Culverts	119 300		119 300
Flood Control Projects	79 286		79 286
Equipment	2 820 488	374 533	3 195 021
Furniture and Furnishings	419 773	29 686	449 459
Voting Machines	282 375	82	282 457
TOTAL	<u>14 844 624</u>	<u>1 934 492</u>	<u>16 779 116</u>

DETAILED STATEMENT OF GENERAL FIXED ASSETS

DECEMBER 31, 1976

GENERAL FIXED ASSETS

Land	1 354 757
Buildings	9 902 655
Roads and Highways	1 396 181
Bridges and Culverts	119 300
Flood Control Projects	79 286

Equipment and Furnishings:

Automobiles and Trucks	457 621
------------------------	---------

Equipment:

Heavy Duty	441 989
Light Duty	156 558
Shop	58 291
Communications	62 911
Recreation and Playground	46 074
Furniture and Furnishings	449 459
Office Machines	555 757
Library Books	124 350
Miscellaneous	152 156
Voting Machines	282 457
Data Processing Equipment	1 139 314

TOTAL

16 779 116

Investment in General Fixed Assets (Estimated):

From General Obligation Bonds	7 637 000
From Expenditures of Current Revenues	9 142 116

TOTAL

16 779 116

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 market value appraisals by various departments.

ANALYSIS OF CHANGES IN BONDED DEBT
DURING THE FISCAL YEAR 1976

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	%
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	%
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 85	3 1/10	- 3 1/4	%
			3 2/5	- 5	%

TOTAL BONDED INDEBTEDNESS

ANALYSIS OF CHANGES IN BONDED DEBT

DURING THE FISCAL YEAR 1976

<u>MONTH OF MATURITY</u>	<u>INTEREST PAYABLE</u>	<u>AUTHORIZED AND ISSUED</u>	<u>BALANCE 1-1-76</u>	<u>PRINCIPAL PAID-1976</u>	<u>BALANCE 12-31-76</u>
September	Mar. - Sep.	1 000 000	415 000	37 000	378 000
June	Jun. - Dec.	130 000	10 000	10 000	0
December	Jun. - Dec.	567 000	200 000	50 000	150 000
May	May - Nov.	550 000	85 000	85 000	0
October	Apr. - Oct.	1 750 000	1 005 000	145 000	860 000
August	Feb. - Aug.	380 000	125 000	25 000	100 000
October	Apr. - Oct.	300 000	250 000	5 000	245 000
			<u>2 090 000</u>	<u>357 000</u>	<u>1 733 000</u>

BOND PRINCIPAL AND INTEREST BY VARIOUS ISSUESOUTSTANDING ON DECEMBER 31, 1976

<u>DESCRIPTION</u>	<u>YEAR ISSUED</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
Courthouse	1955	378 000	58 500	436 500
Permanent Improvement	1959	150 000	12 750	162 750
El Paso County Park Bond	1961	860 000	97 835	957 835
Permanent Improvement	1965	100 000	7 712	107 712
El Paso County Road and Bridge Certificates of Indebtedness	1965	245 000	56 300	301 300
TOTAL		<u>1 733 000</u>	<u>233 097</u>	<u>1 966 097</u>

STATEMENT OF GENERAL BONDED DEBT AND INTEREST

DECEMBER 31, 1976

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

Amount Available in Interest and Redemption Funds	274 803
To be Provided in Future Years for Payment of General Bonds and Interest	1 691 294
Total Available and to be Provided	<u>1 966 097</u>

GENERAL BONDS AND INTEREST PAYABLE IN FUTURE YEARS

Bonds Payable	1 733 000
Interest Payable in Future Years	233 097
Total Bonds and Interest Payable	<u>1 966 097</u>

AMORTIZATION SCHEDULE OF
BONDED INDEBTEDNESS UNTIL MATURITY
AS OF DECEMBER 31, 1976

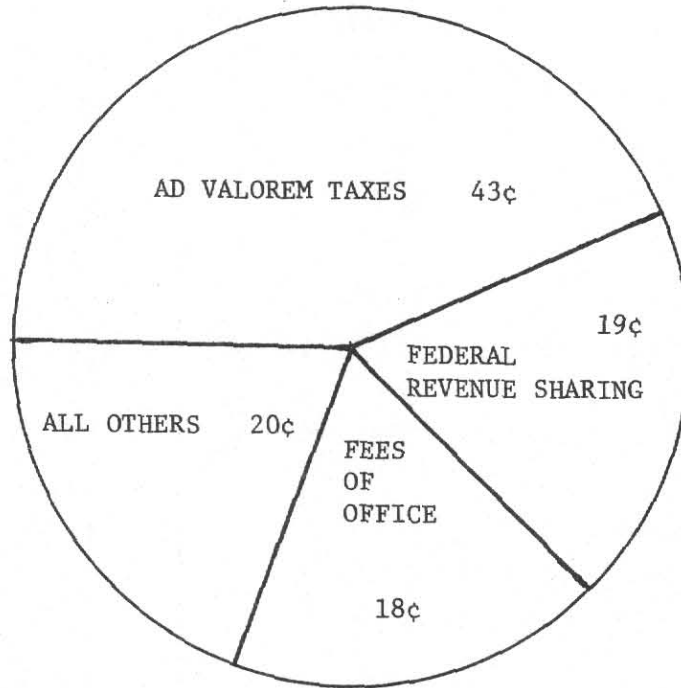
<u>YEARS OF MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
1977	278 000	60 215	338 215
1978	284 000	50 437	334 437
1979	295 000	40 295	335 295
1980	261 000	29 745	290 745
1981	247 000	20 565	267 565
1982	63 000	11 780	74 780
1983	94 000	9 830	103 830
1984	105 000	6 810	111 810
1985	106 000	3 420	109 420
TOTALS	<u>1 733 000</u>	<u>233 097</u>	<u>1 966 097</u>

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

THE COUNTY DOLLAR BREAKDOWN
FOR THE CALENDAR YEAR 1976

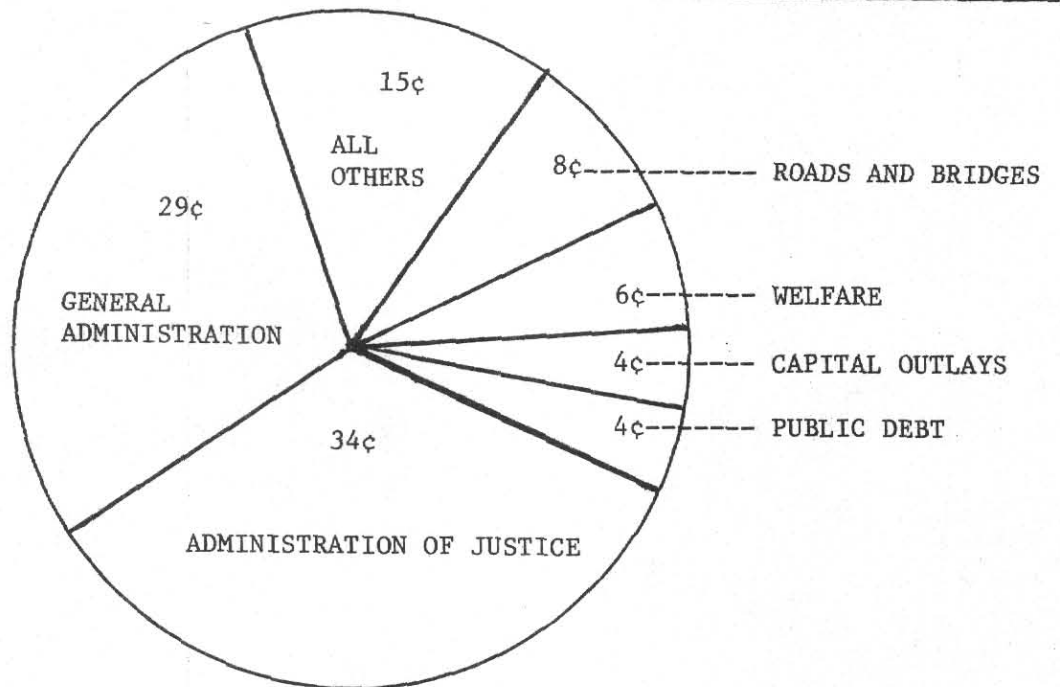
WHERE IT CAME FROM:

SOURCES OF REVENUES



WHERE IT WENT:

EXPENDITURES BY MAJOR FUNCTIONS



TAX LEVIES AND TAX COLLECTIONS
FOR THE LAST TEN YEARS
DECEMBER 31, 1976

<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>
1975	6 786 412	326 117	6 460 295	95.2
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
TOTAL	37 472 296	1 768 096	35 704 200	95.3

TAX RATES AND FUND ALLOCATIONFOR THE LAST TEN YEARSDECEMBER 31, 1976

<u>YEAR</u>	<u>TOTAL TAX RATE</u>	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE FUND</u>	<u>JURY FUND</u>	<u>PUBLIC BUILDING & IMPROVEMENT FUND</u>	<u>SINKING FUND</u>
1976	.85000	.67014	.13566			.04420
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

NOTE: The Commissioners' Court of the County of El Paso Voted on October 30, 1972 to Combine the Jury Fund and Public Building and Improvement Fund with the General Fund; therefore, No Tax Allocations Have Been Made in Subsequent Years to those Funds.

OPERATING BUDGETS
LATEST TEN FISCAL YEARS
DECEMBER 31, 1976

<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 & IMPROVEMENT FUND</u>	<u>TOTAL</u>
1977	9 550 791	1 157 219	345 240	2 122 000			13 175 250
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

NOTE: 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 AND SURETY BONDS OF PRINCIPAL OFFICIALS FOR
THE YEARS 1976 AND 1977

OFFICIAL TITLE	NAME OF THE PRESENT INCUMBENT	SALARY OF POSITION BEGINNING IN			AMOUNT OF SURETY BONDS
		1975	1976	1977	
Judge, Court of Domestic Relations	Enrique H. Pena	34 000	39 000	40 800	0
County Judge	T. Udell Moore	25 900	36 000	36 000	5 000
Judge, Co. Court at Law No. 1	Robert J. Galvan	25 000	35 100	35 100	1 000
Judge, Co. Court at Law No. 2	John L. Fashing	25 000	35 100	35 100	1 000
Judge, Co. Court at Law No. 3	Jack N. Ferguson	25 000	35 100	35 100	1 000
Tax Assessor-Collector	D. Clark Hughes	21 600	22 560	22 560	163 000
County Auditor	Willis H. Sample	20 400	21 600	22 560	155 000
County Attorney	George N. Rodriguez, Jr.	19 200	20 160	20 160	2 500
District Clerk	J. W. A. Johnson	19 200	20 160	20 160	5 000
County Clerk	Alicia Chacon	19 200	20 160	20 160	10 000
County Sheriff	Mike Sullivan, Jr.	19 200	20 160	20 460	35 000
Data Processing Director	Raymond H. Zitur	18 360	19 320	20 484	0
Executive Assistant to County Judge	Robin R. Norris	16 000	16 956	14 832	0
Road and Bridge Administrator	Edward J. Daley	16 000	16 956	17 976	0
Co. Purchasing Agent	Robert E. Donnally	13 740	14 700	17 100	5 000
Commissioner, Precinct 1	Clyde Anderson	15 000	15 960	15 960	3 000
Commissioner, Precinct 2	Richard Telles	15 000	15 960	15 960	3 000
Commissioner, Precinct 3	Rogelio Sanchez	15 000	15 960	15 960	3 000
Commissioner, Precinct 4	Chuck Mattox	15 000	15 960	15 960	3 000
County Treasurer	Hal E. Dean	12 500	13 464	13 464	50 000
District Attorney	Steve W. Simmons	8 532*	9 492*	9 492*	5 000

*Represents only amount of District Attorney's Salary that is paid by the County of El Paso. The remaining portion of this salary is paid by the State of Texas.

BANK ACCOUNTS OF ELECTED AND APPOINTED OFFICIALSACCOUNT BALANCESAS OF DECEMBER 31, 1976

<u>Department & Account Title</u>	<u>Description of Funds</u>	<u>Depository Bank</u>	<u>Account Balance</u>
<u>Sheriff</u>			
General	Revenue/Expense	State National	25 994
Special Bond	Trust	State National	42 580
Commitment	Deferred Revenue	State National	41 135
Texas Abandoned Veh.	Deferred Revenue	State National	534
Legal	Revenue/Exp/Trust	State National	2 201
Inmates Escrow	Trust	State National	12 862
Total			<u>125 306</u>
<u>District Clerk</u>			
Court Deposits	Deferred Revenue	State National	146 007
Trust	Trust	First City National	457 043
Court Fees	Revenue	State National	19 206
Support	Trust	State National	12 736
Total			<u>634 992*</u>
<u>Justices of the Peace</u>			
D. J. Snooks -Pct 1	Trust/Deferred Revenue	El Paso National	3 058
W. C. McGhee -Pct 2	Trust/Deferred Revenue	El Paso National	4 161
J. Hernandez -Pct 3	Trust/Deferred Revenue	El Paso National	5 915
R. E. Kessel -Pct 4	Trust/Deferred Revenue	El Paso National	1 143
H. Enriquez -Pct 5	Trust/Deferred Revenue	El Paso National	574
F. Macias -Pct 6	Trust/Deferred Revenue	El Paso National	4 150
Total			<u>19 001</u>
<u>County Clerk</u>			
General	Revenue	American Bk Commerce	40 128
Civil	Deferred Revenue	American Bk Commerce	41 350
Probate and Lunacy	Deferred Revenue	American Bk Commerce	16 990
Escrow Funds	Trust	American Bk Commerce	2 912
Cash Bond	Trust	American Bk Commerce	27 908
Trust Fund	Trust	First City National	40 034
Total			<u>169 322*</u>

* In addition to the total of the bank accounts reflected above, the District Clerk had \$400,000 invested; and the County Clerk had \$100,000 invested as of December 31, 1976

BANK ACCOUNTS OF ELECTED AND APPOINTED OFFICIALS

ACCOUNT BALANCES

AS OF DECEMBER 31, 1976

<u>Department & Account Title</u>	<u>Description of Funds</u>	<u>Depository Bank</u>	<u>Account Balance</u>
<u>Adult Probation</u>			
Restitution Fund	Trust	El Paso National	3 250
Total			<u>3 250</u>
<u>County Tax Assessor-Collector</u>			
Ad Valorem	Revenue/Trust	El Paso National	1 777 425
Ad Valorem	Revenue/Trust	Bank of El Paso	64 636
Automotive	Revenue/Trust	American Bk Commerce	531 981
Automotive	Revenue/Trust	Continental	50 194
Total			<u>2 424 236</u>
GRAND TOTAL			<u>3 376 107</u>

COUNTY AUDITOR'S STAFF

PERSONNEL IN COUNTY AUDITOR'S DEPARTMENT

	Willis H. Sample County Auditor
Dick Crosby	Payroll and Personnel Supervisor
Y. E. Shelton	First Assistant County Auditor
C. J. "Chick" 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
Conrad P. Hernandez	Assistant Fee Auditor
Clarence O. Ogle	Assistant Fee Auditor
Dorothy Begley	Statistical Analyst
Guadalupe Martinez	Voucher Clerk
Sybil Cobb	Secretary and Revenue Sharing Clerk
Jessie S. Barnes	Insurance and Grants Clerk
Katherine Quaintance	Accounting Clerk Trainee

MISCELLANEOUS STATISTICAL FACTSYEAR 1976

<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 1976 Total		7.89 inches 10.14 inches	
<u>Population Growth</u>	Year	1880	736	
		1950	194,986	
		1960	314,070	
		1970	359,291	
		1975 (est)	392,400	
		1976 (est)	403,200	
				<u>1972</u> <u>1976</u>
<u>Registered Voters (General Election)</u>			131,320	151,813
<u>Votes Cast</u>			85,138	95,658
<u>Automobile Registrations</u>				
				184,757
				195,206
<u>Number County Employees</u>		853		
<u>Retail Sales</u>				
		1975	1,274,310,000	
		1976	1,338,026,000 (est)	
<u>Bank Deposits</u>				
		1975	\$ 1,102,130,874	
		1976	1,241,716,539	
<u>Radio Stations</u>				8
<u>Television Stations</u>				3
<u>Newspapers</u>				2
<u>Churches (est)</u>				251