

ANNUAL REPORT

COUNTY OF EL PASO, TEXAS

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

	<u>Page</u>
LETTER OF TRANSMITTAL	vii
FINANCIAL STATEMENT	
Notes to Financial Statements	1
A-1 Combined Balance Sheet - All Funds - Assets	3
A-1 Combined Balance Sheet - All Funds - Liabilities	5
A-2 Comparative Balance Sheets for Years Ending - December 31, 1977, 1976 and 1975 - Assets	7
A-2 Comparative Balance Sheets for Years Ending - December 31, 1977, 1976 and 1975 - Liabilities	8
A-3 Statement of Changes in Taxes Receivable	9
A-4 Summary Statement of Cash Receipts and Disbursements - All Funds	10
A-5 Statement of Investments	11
GENERAL FUND	
B-1 Balance Sheet	12
B-2 Analysis of Changes in Fund Balance	13
B-3 Summary Statement of Revenue - Estimated and Actual	14
B-4 Summary of Expenditures Compared with Appropriations	16
B-5 Statement of Revenue - Estimated and Actual	19
B-6 Statement of Expenditures Compared with Appropriations	21
ROAD AND BRIDGE FUND	
C-1 Balance Sheet	29
C-2 Analysis of changes in Fund Balance	30
C-3 Statement of Revenues - Estimated and Actual	31
C-4 Statement of Expenditures Compared with Appropriations	31
REVENUE SHARING TRUST FUND	
Notes to Financial Statements	
D-1 Balance Sheet	34
D-2 Analysis of Changes in Cash Balances	35
D-3 Statement of Revenues - Estimated and Actual	36
D-3 Statement of Expenditures Compared with Appropriations	36
D-4 Analysis of Changes in Appropriated Balance	38
D-5 Statement of Expenditures	39

ANNUAL REPORT

COUNTY OF EL PASO, TEXAS

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

PAGE

INTEREST AND SINKING FUNDS

E-1	Balance Sheet	40
E-2	Analysis of Changes in Fund Balance	41
E-3	Statement of Revenues - Estimated and Actual	42
E-3	Statement of Expenditures Compared with Appropriations	42

TRUST AND AGENCY FUNDS

	Notes to Financial Statements	43
F-1	Balance Sheet	46
F-2	Statement of Cash Receipts and Disbursements	48

STATEMENTS OF FIXED ASSETS

G-1	Comparative Statement of Fixed Assets	50
G-2	Detailed Statement of General Fixed Assets	51

ANALYSIS OF LONG-TERM DEBT

H-1	Analysis of Changes in Bonded Debt During the Fiscal Year 1977	52
H-2	Statement of Bond Principal and Interest by Various Issues	54
H-3	Statement of General Bonded Debt and Interest	55
H-4	Amortization Schedule of Bonded Indebtedness until Maturity	56

MISCELLANEOUS STATISTICAL SECTION

I-1	The County Dollar Breakdown	57
I-2	Tax Levies and Tax Collections for the Last Ten Years	58
I-3	Tax Rates and Fund Allocation for the Last Ten Years	59
I-4	Operating Budgets for the Latest Ten Fiscal Years	60
I-5	Counties in Texas with Populations over 100,000	61
I-6	Salaries and Surety Bonds of Principal Officials	62
I-7	Bank Accounts of Elected and Appointed Officials	63
I-8	County Auditor's Staff	65
I-9	Miscellaneous Statistical Facts	66
I-10	Organization Chart	67

COUNTY OF EL PASO, TEXAS

OFFICIAL DIRECTORY

FOR THE YEAR ENDED DECEMBER 31, 1977

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, 243rd Judicial District
Judge, 327th Judicial District

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. Woodrow W. Bean, II
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
Judge, County Court at Law #4

Hon. Robert J. Galvan
Hon. John L. Fashing
Hon. Jack N. Ferguson
Hon. D. Clark Hughes

OTHER OFFICERS

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

James J. Kaster, Jr.
W. H. Sample
George N. Rodriguez, Jr.
Alicia Chacon
Stephen W. Simmons
J. W. A. Johnson

OFFICIAL DIRECTORY

DECEMBER 31, 1977

Sheriff	Michael J. Sullivan, Jr.
Building Superintendent	Benjamin Escobar
Chief Probation Officer - Adult	Frank Lozito
Chief Probation Officer - Juvenile	Al Vogeli, Acting
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	Orvie R. Nix
Director, City-County Health Unit	Dr. B. F. Rosenblum
Director, Civil Defense	John Parker
Director, Coliseum, Liberty Hall, Parks and Recreation	Robert Skinner
Director, County Child Welfare	Sam Nunez
Director, Data Processing Department	Raymond H. Zitur
Director, Election Department	Bruce Faulkner
Director, General Assistance Agency	Joy T. Martin
Golf Pro, Ascarate Golf Course	Charles Birk, II

April 7, 1978

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
Enrique Pena, Judge, 327th Judicial District
Woodrow W. Bean, II, Judge, 235th 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, 1977, 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. Estimated receivables to be collected during the fiscal year are available for appropriation.
- B. Depreciation is not computed on property and equipment owned by the County.
- C. 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.

- D. Appropriations are encumbered for requisitions, salaries and contracts pending actual cash expenditures.
- 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. Fixed Assets are recorded at cost if purchased, or at estimated fair market value if acquired by donation.

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, 1977, the funds of the District Clerk totalled \$612,111.70 and those of the County Clerk, \$343,203.02. 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 1977

1. The 1970 Federal Census makes it mandatory that El Paso County have an annual audit by an independent certified public accountant. On September 12, 1977, Napier, Massey and Company of El Paso, Texas, was selected by Commissioners' Court to perform the 1977 financial audit.
2. The annual County Operating Budget was adopted by Commissioners' Court on January 10, 1977. During the year, three emergency amendments were declared by Commissioners' Court that required an operating budget amendment that resulted in a budget increase. They were as follows:

<u>DATE</u>	<u>REVENUES</u>	<u>APPROPRIATIONS</u>
March 14, 1977	233,261	233,261
July 5, 1977	161,998	161,998
August 8, 1977	<u>302,924</u>	<u>302,924</u>
TOTAL	698,183	698,183

The total sum of the 1977 Operating Budget after the above amendments was \$14,373,433.

3. On December 31, 1977, or during the year, El Paso County was administering 34 separate federal or state grants. Five of these were being handled as construction contracts on the County's General Books. Also, six were Comprehensive Employment Training Act Grants on which the County was 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, 1977, was \$1,455,000, and the interest to be paid on this indebtedness to maturity was \$172,883. Based on the best estimate available, the County population is 414,500 as of December 31, 1977; thus, the principal bonded indebtedness of the County is \$3.51 per capita.

5. El Paso County Ad Valorem tax roll increased from \$798,368,065 for the year 1976 to \$827,934,830 for the year 1977. There was no increase in the County tax rate which remained at \$0.85 for each \$100 of assessed value. Collections for the 1976 current tax roll amounted to 93.1% of the total tax levies.

6. The Auditor's office continued analyzing the County cash flow and periodically recommended to the Commissioners' Court that certain funds be invested for specified periods when such action was feasible. By vigorously pursuing this investment policy, gross interest income generated during fiscal year 1977 amount to \$257,767. Of this amount, county investments earned \$218,759, Revenue Sharing investments earned \$33,260, and Anti-Recession funds investments earned \$5,748.

7. El Paso County received an additional source of funds from the Federal Government which were authorized under Title II of the Public Works Employment Act of 1976 (PL 94-369, as amended by the Intergovernmental Anti-Recession Assistance Act of 1976), (PL 95-30). These funds were to be used primarily to employ individuals who have been unemployed for an extended period of time and to maintain basic services previously offered to citizens of the County. On November 23, 1976, the first of these funds were received in the amount of \$218,168 and were appropriated in the 1977 County Budget. During the year 1977, Anti-Recession Funds were received in the total amount of \$1,196,543.

8. On December 31, 1977, the County had a number of Manpower Grants in operation. This program is funded by the Federal Government under PL 95-44, Comprehensive Employment Training Act (CETA). The individuals employed under this program must meet certain economic criteria before they are eligible for employment. The City of El Paso is the primary recipient of these funds, and as of December 31, 1977, the County had 164 individuals employed under this federal program.

9. All County operating funds from a cash viewpoint were in good condition as of December 31, 1977, even though \$6,500,000 had been invested in short-term securities. Cash balances at the end of 1977 as compared with 1976 are as follows:

	<u>1977</u>	<u>1976</u>
General Fund	1 992 434	1 472 456
Road & Bridge Fund	257 834	295 104
Interest & Sinking Fund	20 365	49 803
Revenue Sharing Fund	<u>22 900</u>	<u>37 006</u>
TOTAL	<u>2 293 533</u>	<u>1 854 369</u>

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

ALL CURRENT REVENUE FUNDS COMBINED

	<u>Percentage</u>
Ad Valorem Taxes	44.7
Fees of Office	17.0
Federal Revenue Sharing	14.2
Excise Taxes	1.8
Refunds and Miscellaneous	2.0
Rentals and Concessions	2.8
Interest Earnings	1.5
Fines and Forfeitures	3.6
Other Governmental Units	10.3
Other	<u>2.1</u>
	100.0%

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

RECOMMENDATIONS FOR FURTHERING COUNTY PROGRESS

The availability of Anti-Recession Funds in the total sum of \$716,083, for the fiscal year 1977, further enabled our County to meet satisfactorily the ravages of inflation which continued its upward surge at an approximate 6% rate. It is hoped that additional ad valorem tax increases in future years can be prevented by curtailing all but essential expenditures for basic services and by getting additional needed employees from the federally funded Comprehensive Employment Training Act Program.

On May 31, 1977, a County-wide election was held to vote on a bond issue to construct new County detention facilities, but the public defeated the proposed bond issue. Certain County officials are still operating County detention facilities under a 1975 court order issued by a United States District Judge for the Western District of Texas. At the present time, no firm plan for building a new facility or renovating the present detention facilities has been adopted. However, some funds have been placed in escrow by action of the Commissioners' Court to help defray a portion of the cost of any plan which may be adopted.

The 1978 County budget was prepared on a conservative basis. County employees were granted a 7% cost of living increase as a means of keeping them at least even with current inflation. All capital expenditures were held to those necessary to carry on essential and basic services.

This report on the fiscal operations could not have been prepared on a timely basis without the full cooperation and dedication of my entire staff. The financial operations of the County have been carried out in a responsible manner through the coordinated efforts of the County Commissioners' Court, elected officials and the loyal, dedicated County employees.

To the best of my knowledge and belief, this report of the financial operation of El Paso County for the year ending December 31, 1977, 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, 1977

Commitments and Contingencies:

The County is contingently liable in respect to various law suits and other claims in the ordinary course of its operation. The following is a list of civil cases presently pending against the County of El Paso:

- | | |
|--|--|
| (1) Juan Garcia, et al
vs.
Raul Ruiz and County of
El Paso, et al
No. 77-199
65th Judicial District | (2) Richard De Anda
vs.
County of El Paso
No. 41536
County Court at Law
No. 2 |
| (3) Alicia Rosales Gonzalez, et al
vs.
SPTC and County of El Paso
No. 76-4447 | (4) Raymond Telles
vs.
El Paso County, et al
No. 77-7478
243rd Judicial District |
| (5) Gerald E. Ward
vs.
El Paso County
No. 76-3028
120th District Court | (6) Jake Martinez, et al
vs.
County of El Paso, et al
No. 75-6148
210th Judicial District |
| (7) Brunson D. Moore, et al
vs.
County of El Paso
No. 77-7644
243rd District Court | (8) Brunson D. Moore, et al
vs.
El Paso County Commissioners
No. 79-5
120th District Court |
| (9) D. P. White, et al
vs.
T. Udell Moore and County of
El Paso
No. 74-6178
171 District Court | (10) Bob C. Lewis
vs.
County of El Paso
No. 74-6051
168th District Court |

Commitments and Contingencies Continued:

- | | |
|---|---|
| (11) Mary Telles
vs.
County of El Paso
No. EP-78-CA-5
Federal Court | (12) McDonald's Corp., et al
vs.
City of El Paso and
County of El Paso, et al
No. EP-77-CA-211
Federal Court |
| (13) Lorane Price, et al
vs.
State of Texas and
El Paso County
No. 70-1397
65th District Court | (14) Charles Lyon, et al
vs.
T. Udell Moore, et al
No. 75-5098
168th District Court |

There are additional Civil Rights Cases involving the El Paso County Jail in which the individual County Commissioners, the County Judge, and the Sheriff are named as Defendants, the Sheriff and the members of Commissioners' Court are named in their individual County capacities.

In case they should be found liable individually, their insurance carrier would be required to pay the sums awarded by the Court. In any case, the County of El Paso is not to be held liable in Civil Rights Cases for the reason that the Supreme Court of the United States has ruled in several cases that a County is not a person within the meaning of the Civil Rights Act insofar as liability is concerned.

However, the County could be indirectly liable for additional monetary expenditures. Under the Civil Rights Act a Federal District Court has the right to order a County to make such improvements in its facilities such as a county jail in order to have an institution, namely a County Jail, comply with the constitutional rights of inmates held therein. It has been ruled there is no direct liability to the County in a Civil Rights action.

COUNTY OF EL PASO, TEXAS

COMBINED BALANCE SHEET, ALL FUNDS

DECEMBER 31, 1977

A S S E T S

	COMBINED TOTAL	GENERAL FUND	ROAD & BRIDGE FUND
CASH IN DEPOSITORY	2 534 585	1 992 434	257 834
Change Funds	6 902	6 902	
<u>Taxes Receivable:</u>			
Current	3 126 702	2 406 623	566 558
Delinquent	715 652	550 838	129 676
Total	3 842 354	2 957 461	696 234
Less:			
Reserve for Uncollectible Taxes	851 231	655 193	154 243
Net Taxes Receivable	2 991 123	2 302 267	541 991
Inventories - Office Supplies	2 908	2 908	
Miscellaneous Receivables and Fees	688 461	552 947	20 749
Prepaid Insurance	36 076	35 996	80
Investments	5 516 024	4 621 024	645 000
Securities Held In Trust	193 976	100 000	
Funds Available and to be Provided For Retirement of Bonds and Interest	1 627 882		
Investments: Revenue Sharing Funds	585 000		
Anti-Recession Funds	374 476	374 476	
<u>Deferred Charges:</u>			
Lyon-Shamaley Funds	24 500	24 500	
Construction in Progress	517 372	371 549	
<u>Fixed Assets:</u>			
Land	1 354 758		
Buildings	9 902 655		
Highways	1 396 180		
Bridges and Culverts	119 300		
Flood Control	79 286		
Equipment Inventory	3 889 389		
Total Fixed Assets	16 741 568		
<u>TOTAL ASSETS</u>	<u>31 840 853</u>	<u>10 385 004</u>	<u>1 465 654</u>

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

REVENUE SHARING FUND	INTEREST & SINKING FUND	INTEREST & BONDED DEBT FUND	TRUST & AGENCY FUND	FIXED ASSETS FUND
----------------------------	-------------------------------	-----------------------------------	---------------------------	-------------------------

20 365	22 900		241 052	
	153 521			
	35 139			
	188 660			
	41 795			
	146 865			
			114 765	
	250 000		93 976	
		1 627 882		
585 000				
145 823				
				1 354 758
				9 902 655
				1 396 180
				119 300
				79 286
				3 889 389
				16 741 568
751 188	419 764	1 627 882	449 793	16 741 568

COUNTY OF EL PASO, TEXASCOMBINED BALANCE SHEET, ALL FUNDS

DECEMBER 31, 1977

L I A B I L I T I E S

	COMBINED TOTAL	GENERAL FUND	ROAD & BRIDGE FUND
Vouchers Payable	712 819	345 403	48 409
Bonds Payable -			
Subsequent to 12/31/77	1 455 000		
Interest Payable -			
Subsequent to 12/31/77	172 882		
Total Liabilities	2 340 701	345 403	48 409

APPROPRIATIONS, RESERVES AND FUND BALANCES

Appropriations - General	890 595	321 586	
Appropriations - Construction in Progress	517 372	371 549	
<u>Reserves</u>			
1977 Encumbrances - Taxes	6 814 000	5 244 736	1 234 697
Taxes Collected in Advance	145 477	111 973	26 360
Contingencies	17 717	9 283	8 434
Prepaid Insurance	36 076	35 996	80
County Retirement Fund Unclaimed	4 660	4 660	
Trust and Agency Funds			
Balance	167 142		
Fed & Other Govt Contributions			
Jail Funds	545 561	545 561	
Due to Other Govt Units	11 491	11 491	
Due to Other Funds	65 570	65 570	
Fund Deposits Due Others	1 786 233	1 786 233	
Total Appropriations and Reserves	11 001 894	8 508 638	1 269 571
<u>Fund Balances</u>			
Inventory, Payroll and Change Fund	93 816	93 816	
Fixed Assets	16 741 568	16 741 568	
Unreserved Balances	1 662 874	1 437 117	147 674
Total Balances	18 498 258	1 530 963	147 674
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	31 840 853	10 385 004	1 465 654

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

REVENUE SHARING TRUST FUND	INTEREST AND SINKING FUND	INTEREST AND BONDED DEBT FUND	TRUST AND AGENCY FUND	FIXED ASSETS FUND
----------------------------------	---------------------------------	-------------------------------------	-----------------------------	-------------------------

36 356

282 651

1 455 000

172 882

36 356

1 627 882

282 651

569 009

145 823

334 567
7 144

167 142

714 832

341 711

167 142

78 053
78 053

16 741 568

16 741 568

751 188

419 764

1 627 882

449 793

16 741 568

COMPARATIVE BALANCE SHEETS FOR YEARS ENDINGDECEMBER 31, 1977, 1976 AND 1975

<u>A S S E T S</u>	<u>1977</u>	<u>1976</u>	<u>1975</u>
Cash in Depository	2 534 585	2 194 690	922 017
Change Funds	6 902	7 450	3 430
<u>Taxes Receivable:</u>			
Current	3 126 702	3 092 869	2 618 806
Delinquent	715 652	561 352	480 067
Total	<u>3 842 354</u>	<u>3 654 221</u>	<u>3 098 873</u>
Less:			
Reserve for Uncollectible Taxes	851 231	727 421	686 181
Net Taxes Receivable	<u>2 991 123</u>	<u>2 926 800</u>	<u>2 412 692</u>
Inventories - Office Supplies	2 908	2 925	1 801
Miscellaneous Receivables and Fees	688 461	439 287	683 903
Prepaid Insurance	36 076	22 568	23 646
Investments	5 516 024	3 150 500	2 600 500
Securities - Held in Trust	193 976	191 000	91 000
Funds Available and to be Provided for Retirement of Bonds and Interest	1 627 882	1 966 097	2 394 033
Investments - Federal Revenue Sharing Fund	585 000	700 000	500 000
Anti-Recession Fund	374 476		
<u>Deferred Charges:</u>			
Lyons and Shamaley Funds	24 500	24 500	24 500
Construction in Progress	517 372	144 000	1 325 777
<u>Fixed Assets - General:</u>			
Land	1 354 757	1 354 757	1 354 756
Buildings	9 902 655	9 902 655	8 372 465
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	3 889 389	3 926 937	3 522 636
Total Fixed Assets	<u>16 741 568</u>	<u>16 799 116</u>	<u>14 844 624</u>
TOTAL ASSETS	<u>31 840 853</u>	<u>28 548 933</u>	<u>25 827 923</u>

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

COMPARATIVE BALANCE SHEET FOR THE YEARS ENDINGDECEMBER 31, 1977, 1976 AND 1975

<u>L I A B I L I T I E S</u>	<u>1977</u>	<u>1976</u>	<u>1975</u>
Vouchers Payable	712 819	687 862	593 212
Bonds Payable	1 455 000	1 733 000	2 090 000
Interest Payable	172 882	233 097	304 033
TOTAL LIABILITIES	2 340 701	2 653 959	2 987 245
<u>APPROPRIATIONS, RESERVES AND FUND BALANCES</u>			
APPROPRIATIONS - General	890 595	964 539	2 021 049
APPROPRIATIONS - Construction in Progress	517 372		
Reserves:			
Encumbrances	6 814 000	6 603 259	4 858 372
Taxes Collected In Advance	145 477		
Contingencies	17 717	16 985	15 475
Prepaid Insurance	36 076	22 568	23 646
County Retirement Funds -			
Unclaimed	4 660	4 660	4 660
Federal and Other Govt			
Contributions - Jail Funds	545 561	236 358	13 619
Due to Other Govt Units	11 491	2 916	3 536
Due to Other Funds	65 570	49 799	8 382
Fund Deposits Due Others	1 786 233	423 471	51 419
Sales Tax Security for			
Texas Comptroller	0	0	200
TOTAL RESERVES AND APPROPRIATIONS	10 834 752	8 324 555	7 000 358
Fund Balances:			
Trust and Agency Funds	167 142	157 020	164 701
Inventory, Payroll and			
Change Fund	93 816	93 325	87 881
Investment in Fixed Assets	16 741 568	16 779 116	14 844 624
Unreserved Balances	1 662 874	540 958	743 114
TOTAL FUND BALANCES	18 498 258	17 570 419	15 840 320
TOTAL LIABILITIES, FUND BALANCES,			
RESERVES AND APPROPRIATIONS	31 840 853	28 548 933	25 827 923

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

STATEMENT OF CHANGES IN TAXES RECEIVABLEFOR THE YEAR ENDED DECEMBER 31, 1977

	<u>TOTAL</u>	<u>CURRENT TAXES</u>	<u>DELINQUENT TAXES</u>
Taxes Receivable, Jan. 1, 1977	3 654 221	3 092 869	561 352
ADD:			
Tax Levy for 1977	7 037 764	7 037 764	
Transfers from Current Taxes	469 184		469 184
Penalties and Interest and Supplementals	163 716	117 142	46 574
Total Additions	<u>7 670 664</u>	<u>7 154 906</u>	<u>515 758</u>
TOTAL TAXES RECEIVABLE AND ADDITIONS:	<u>11 324 885</u>	<u>10 247 775</u>	<u>1 077 110</u>
DEDUCT:			
Collections	6 687 265	6 391 073	296 192
Taxes Written off as Uncollectible	326 082	260 816	65 266
Transfers to Delinquent	469 184	469 184	
Total Deductions	<u>7 482 531</u>	<u>7 121 073</u>	<u>361 458</u>
TAXES RECEIVABLE, DECEMBER 31, 1977	3 842 354	3 126 702	715 652
DEDUCT:			
Reserve for Uncollectible Taxes	<u>851 231</u>	<u>135 579</u>	<u>715 652</u>
NET TAXES RECEIVABLE DEC. 31, 1977	<u>2 991 123</u>	<u>2 991 123</u>	

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

SUMMARY STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1977

<u>FUND</u>	<u>BALANCE</u> <u>JANUARY 1,</u> <u>1977</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>BALANCE</u> <u>DECEMBER 31,</u> <u>1977</u>
General	1 555 456	26 887 657	26 450 679	1 992 434
Road and Bridge	295 103	3 197 938	3 235 207	257 834
Revenue Sharing	37 006	4 524 688	4 531 329	20 365
Interest and Sinking	49 803	1 251 837	1 278 740	22 900
Trust - Various	257 322	2 455 387	2 471 659	241 052
TOTAL	2 194 690	38 317 507	37 967 614	2 534 585

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

STATEMENT OF INVESTMENTS

DECEMBER 31, 1977

<u>DESCRIPTION</u>	<u>DATE ACQUIRED</u>	<u>INTEREST RATE</u>	<u>MATURITY DATE</u>	<u>BOOK VALUE</u>
<u>County of El Paso</u>				
Certificate of Deposit No. 6508, Issued by American Bank of Commerce	Oct. 11, 1977	6.25 %	Jan. 10, 1978	440 000*
Certificate of Deposit No. N4353, Issued by El Paso National Bank	Nov. 15, 1977	6.675%	Feb. 14, 1978	780 524
Certificate of Deposit No. 4479, Issued by El Paso National Bank	Dec. 7, 1977	6.825%	Mar. 7, 1978	1 700 000
Certificate of Deposit No. 2541, Issued by First City National Bank	Nov. 29, 1977	6.77 %	Mar. 29, 1978	1 000 000
Certificate of Deposit No. R-9047, Issued by First City National Bank	Dec. 28, 1977	6.82 %	Mar. 29, 1978	<u>1 720 000</u>
Total County Funds				<u>5 640 524</u>
<u>Federal Revenue Sharing Funds</u>				
Certificate of Deposit No. 6508, Issued by American Bank of Commerce	Oct. 11, 1977	6.25 %	Jan. 10, 1978	360 000
Certificate of Deposit No. N-4353, Issued by El Paso National Bank	Nov. 15, 1977	6.675%	Feb. 14, 1978	145 000
Certificate of Deposit No. R-9047, Issued by First City National Bank	Dec. 28, 1977	6.82 %	Mar. 29, 1978	<u>80 000</u>
				<u>585 000</u>
<u>Anti-Recession Funds</u>				
Certificate of Deposit No. N-4353, Issued by El Paso National Bank	Nov. 15, 1977	6.675%	Feb. 14, 1978	<u>374 476</u>
GRAND TOTAL OF FUNDS INVESTED				<u>6 600 000</u>

*Includes Lyon-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.

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

GENERAL FUNDBALANCE SHEETDECEMBER 31, 1977ASSETS

CASH		1 992 434
CHANGE FUNDS		6 902
TAXES RECEIVABLE:		
Current	2 406 624	
Delinquent	550 837	
Total	<u>2 957 461</u>	
Less Reserve for Uncollectible Taxes	655 193	
Net Taxes Receivable		2 302 268
MISCELLANEOUS RECEIVABLES AND FEES		552 947
INVESTMENTS - SHORT TERM		4 621 024
INVENTORIES - OFFICE SUPPLIES		2 908
PREPAID INSURANCE		35 996
SECURITIES HELD IN TRUST		100 000
INVESTMENTS - ANTI-RECESSION FUNDS		374 476
DEFERRED CHARGES - LYON-SHAMALEY FUNDS		24 500
CONSTRUCTION IN PROGRESS		<u>371 549</u>
TOTAL ASSETS		<u>10 385 004</u>

LIABILITIES, RESERVES AND BALANCE

VOUCHERS PAYABLE		345 403
APPROPRIATIONS - GENERAL		321 586
APPROPRIATIONS - CONSTRUCTION IN PROGRESS		371 549
RESERVES:		
1977 Encumbrances	5 244 736	
Taxes Collected in Advance	111 973	
Contingencies	9 283	
Prepaid Insurance	35 996	
County Retirement Funds - Unclaimed	4 660	
Federal and Other Govt.		
Contributions - Jail Funds	545 561	
Due to Other Funds	65 570	
Due to Other Governmental Units	11 491	
Fund Deposits Due Others	<u>1 786 233</u>	7 815 503
FUND BALANCE:		
Unreserved Balance	1 437 117	
Inventory, Payroll and Change Fund	<u>93 816</u>	1 530 963
TOTAL LIABILITIES, RESERVES AND BALANCE		<u>10 385 004</u>

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

GENERAL FUNDANALYSIS OF CHANGES IN FUND BALANCEFOR THE YEAR ENDED DECEMBER 31, 1977

FUND BALANCE, JANUARY 1, 1977		378 503
ADD:		
Revenues	10 799 719	
Interfund Transfers	(10 638)	10 789 081
		<u>11 167 584</u>
TOTAL FUND BALANCE AND ADDITIONS		
DEDUCT:		
Expenditures	8 666 063	
Adjustments to Appropriated Reserves	1 064 374	9 733 218
		<u>1 437 117</u> X
FUND BALANCE, DECEMBER 31, 1977		

NOTE: Funds totaling \$93 816 have been recorded as appropriated from the balance of this fund.

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

GENERAL FUNDSUMMARY STATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1977WITH COMPARATIVE FIGURES FOR 1976

	1977		ACTUAL OVER OR UNDER *	1976 ACTUAL
	ESTIMATED	ACTUAL		
<u>Taxes:</u>				
Current	4 956 453	4 823 673	132 780*	3 372 997
Delinquent	148 538	227 456	78 918	165 650
Total Taxes	5 104 991	5 051 129	53 862*	3 538 647
<u>Beer, Wine and Liquor License</u>	54 400	53 122	1 278*	50 976
<u>Vital Statistics</u>	110 000	104 514	5 486*	80 740
<u>Fines and Bond Forfeitures</u>	298 000	521 751	223 751	387 359
<u>Fees of Office</u>	1 802 800	2 340 900	538 100	2 024 645
<u>Rentals:</u>				
Parks	2 100	1 885	215*	1 553
Coliseum and Liberty Hall	96 000	148 894	52 894	86 597
Total Rentals	98 100	150 779	52 679	88 150
<u>Other Sources:</u>				
City of El Paso Prisoner Contributions	58 000	66 871	8 871	56 310
City of El Paso Computer Fees - Equipment	78 000	78 000		78 000
City of El Paso Employees Salary Refund	134 679	153 936	19 257	138 492
Departmental Sales	79 400	92 787	13 387	79 291
Texas Mixed Beverage Tax Rebate	264 700	312 152	47 452	296 072
State Per Capita Tax	22 000	21 314	686*	21 418
Utility Reimbursements	75 500	85 575	10 075	82 881
Other Reimbursements	51 500	75 777	24 277	61 703
City-County Health Unit Rec.	4 600		4 600*	2 253
Ascarate Golf Course Receipts	151 000	139 371	11 629*	140 387
Various Concession Receipts	87 500	113 008	25 507	90 138
Miscellaneous Receipts	36 100	30 064	6 036*	30 639
Voter Registration	49 500	10 698	38 802*	49 722
Adult Probation Collections	83 200	118 760	35 560	86 151
Jury Fees	5 000	5 494	494	4 618
Auto Licenses	175 000	175 000		175 000
Occupational License	15 000	19 894	4 894	14 844
Miscellaneous Interest	134 000	182 397	48 397	111 563

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

GENERAL FUNDSUMMARY STATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1977WITH COMPARATIVE FIGURES FOR 1976

	1977		ACTUAL OVER OR UNDER *	1976 ACTUAL
	ESTIMATED	ACTUAL		
Adult Probation				
Reimbursement Fees	14 500	9 006	5 494*	11 588
Bail Bond Licenses	500	1 000	500	500
Cash Surplus	378 503		378 503*	
Sheriff Jail Maint. Rec.	96 000	96 000		
Land Sales		672	672	
Ascarate Park Entrance Fees	46 768	71 770	25 002	
City E.P. Amphitheatre Ref.	23 650	1 895	21 755*	
Western Playland Paving				10 500
Total Other Sources	2 064 600	1 861 439	203 161*	1 542 070
Federal Anti-Recession Funds	716 083	716 083		218 168
TOTAL	10 248 974	10 799 719	550 745	7 930 755

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

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEARS ENDED DECEMBER 31, 1976 AND 1977

	APPRO- PRIATIONS	EXPENDITURES	UNEXPENDED BALANCE DEFICIT*	1976 ACTUAL
<u>ADMINISTRATIVE</u>				
County Judge	75 914	71 501	4 413	74 559
County Clerk	33 705	33 693	12	263 154
County Auditor	165 856	160 992	4 864	114 635
County Treasurer	27 546	27 449	97	25 686
County Purchasing Agent	97 464	95 775	1 689	74 511
Civil Defense	4 253	3 814	439	6 837
Elections and Voter Registration	145 490	108 398	37 092	124 906
Employee Benefits	465 400	385 860	79 540	373 346
Insurance - Workmen's Compensation	95 982	52 790	43 192	67 319
Assessing Charges	76 792	76 791	1	76 034
Miscellaneous and Postage	138 423	117 708	20 715	101 855
General Travel	21 000	19 110	1 890	16 534
Courthouse and Courthouse Annex	592 675	582 016	10 659	542 449
Insurance - General	10 500	2 890	7 610	13 533
Insurance - Group Hospital	149 545	134 057	15 488	121 441
Regional Planning	24 668	23 668	1 000	23 668
Data Processing	447 202	446 499	703	395 713
Annual Audit	35 000	35 000		27 500
TOTAL ADMINSTRATIVE	2 607 415	2 378 011	229 404	2 443 680
<u>JUDICIAL AND LAW ENFORCEMENT</u>				
County Attorney	183 598	178 313	5 285	138 462
Sheriff and Jail	1 385 365	1 377 350	8 015	1 197 627
District Clerk	252 622	247 255	5 367	180 508
Courts of Civil Appeal	9 000	9 000		9 000
County Courts at Law, No's 1, 2, 3 and 4	216 398	214 901	1 497	183 199
Justice of the Peace Courts, Precincts 1 - 6	169 639	166 096	3 543	139 882
Constables, Precincts 1 - 6	35 413	35 034	379	35 057
Pre-Trail Release Department	92 175	89 491	2 684	0
Adult Probation	319 561	318 360	1 201	277 428
District Judges' Expense	68 114	68 073	41	65 570
District Courts Expense	441 018	432 827	8 191	345 197
Court of Domestic Relations	75 698	70 309	5 389	71 984
Jury Department	165 740	164 808	932	143 516
District Attorney	335 283	324 971	10 312	309 698
TOTAL JUDICIAL AND LAW ENFORCEMENT	3 749 624	3 696 788	52 836	3 097 128

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

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1977

	APPRO- PRIATIONS	EXPENDITURES	UNEXPENDED BALANCE DEFICIT	1976 ACTUAL
<u>WELFARE</u>				
General Assistance	419 763	413 336	6 427	316 444
Child Welfare	260 973	220 973	40 000	192 150
Child Guidance	61 742	61 718	24	49 726
Paupers	4 132	3 399	733	4 668
Veterans' Assistance	39 529	39 364	165	37 141
TOTAL WELFARE	786 139	738 790	47 349	600 129
<u>HEALTH AND SANITATION</u>				
City-County Health Unit	729 113	717 066	12 047	655 683
Mental Health	115 097	112 240	2 857	120 350
Animal Control Center	29 405	29 385	20	22 681
TOTAL HEALTH AND SANITATION	873 615	858 691	14 924	798 714
<u>COUNTY PROMOTION AND DEVELOPMENT</u>				
Industrial Board	22 500	22 500	0	20 000
County Library	47 226	46 836	390	43 468
Dues Advertising	47 308	23 746	23 562	43 266
Co-Operative Extension Service	67 641	66 752	889	59 090
TOTAL PROMOTION & DEVELOPMENT	184 675	159 834	24 841	165 824
<u>PARKS AND RECREATION</u>				
Area Parks Expense:				
Ascarate, Canutillo, Lower Valley, McKelligon Canyon and Tom Mays	217 868	205 330	12 538	109 971
Ascarate Park Golf Course	237 339	232 343	4 996	188 446
Coliseum and Liberty Hall	248 606	246 681	1 925	210 085
Amphitheatre	55 466	13 267	42 199	
TOTAL PARKS AND RECREATION	759 279	697 621	61 658	508 502
<u>SPECIAL PROJECTS</u>				
Escrow Account Jail Construction	800 312		800 312	0
Equipment	137 000	96 329	40 671	0
Various Departments	87 654	40 000	47 654	0
TOTAL SPECIAL PROJECTS	1 024 966	136 329	888 637	0

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

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1977

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>	<u>1976 ACTUAL</u>
<u>CONSTRUCTION IN PROGRESS</u>				
R. E. Thomason Hospital	233 261		233 261	280 565
TOTAL CONSTRUCTION IN PROGRESS	233 261		233 261	280 565
<u>GRANT</u>				
Community Relations	30 000		30 000	
TOTAL GRANTS	30 000		30 000	
TOTAL GENERAL FUND	<u>10 248 974</u>	<u>8 666 063</u>	<u>1 582 911</u>	<u>7 894 542</u>

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

GENERAL FUNDSTATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1977

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER * ESTIMATED</u>
<u>REVENUES:</u>			
Ad Valorem Taxes - Current	4 956 453	4 823 673	132 780*
Ad Valorem Taxes - Delinquent	148 538	227 456	78 918
Beer, Wine and Liquor Licenses	54 400	53 122	1 278*
Fines and Misdemeanors	298 000	521 751	223 751
Voter Registration	49 500	10 698	38 802*
City-County Health Unit Pro-Rata	4 600		4 600*
State Per Capita Tax	22 000	21 314	686*
Texas Mixed Beverage Tax Rebate	264 700	312 152	47 452
Stationery Stock Sales	31 000	40 012	9 012
Jail Commissary Sales	48 400	52 775	4 375
City E. P. Emp. Sal. Fefunds	134 679	153 936	19 257
Sheriff Jail Maint. Rec.	96 000	96 000	
Probation Collections	83 200	118 760	35 560
Jury Fees	5 000	5 494	494
Auto Licenses	175 000	175 000	
Occupation Licenses	15 000	19 894	4 894
Adult Probation Reimbursement Fees	14 500	9 006	5 494*
Cash Surplus	378 503		378 503
Land Sales		672	672
Jail Bond Licenses	500	1 000	500
Tax Assessor-Collector Collections	27 700	22 398	5 302*
<u>RENTALS:</u>			
Coliseum	76 000	117 128	41 128
Coliseum Parking	17 000	28 166	11 166
Liberty Hall	3 000	3 600	600
McKelligon Canyon	2 100	1 885	215*
Ascarate Golf Course	151 000	139 370	11 629*
Ascarate Park Concessions	6 500	3 939	2 561*
Ascarate Park Entrance Fees	46 768	71 770	25 002
Western Playland Receipts	38 000	49 751	11 751
City of El Paso - Prisoner Contrib.	58 000	66 871	8 871
City of El Paso Computer Operations	78 000	78 000	
Coliseum Concessions	43 000	59 318	16 318
Utility Reimbursements	75 500	85 575	10 075
Other Reimbursements	51 500	75 777	24 277
Miscellaneous Receipts	30 600	29 297	1 303*
Interest From Investments	134 000	182 397	48 397
McKelligon Amphitheater Receipts	29 150	2 662	26 488

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

GENERAL FUNDSTATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1977

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER * ESTIMATED</u>
<u>FEES OF OFFICE:</u>			
Tax Assessor and Collector	1 076 000	1 309 424	233 424
County Attorney	31 300	47 796	16 496
County Clerk	375 000	553 260	178 260
County Courts at Law Nos. 1 - 4	9 900	11 055	1 155
County Judge	1 200	906	294*
County Sheriff	238 000	307 627	69 627
Constables	2 400	5 450	3 050
District Clerk	145 000	183 152	38 152
Justices of the Peace Fees Pct. 1 - 6	6 300	4 346	1 954*
	<u>9 532 891</u>	<u>10 083 635</u>	<u>550 744</u>
Anti-Recession Funds	<u>716 083</u>	<u>716 083</u>	
TOTAL REVENUE	<u>10 248 974</u>	<u>10 799 719</u>	<u>550 745</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1977

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE- DEFICIT *</u>
<u>EXPENSES:</u>			
<u>County Judge</u>			
Salaries	69 171	66 131	3 040
Office Expense	6 743	5 370	1 373
	<u>75 914</u>	<u>71 501</u>	<u>4 413</u>
<u>County Judges at Law, Nos. 1-4</u>			
Salaries	199 078	199 036	42
Office Expense	17 320	15 865	1 455
	<u>216 398</u>	<u>214 901</u>	<u>1 497</u>
<u>Courts of Civil Appeals</u>			
Salaries	9 000	9 000	
	<u>9 000</u>	<u>9 000</u>	
<u>County Attorney</u>			
Salaries	149 743	149 726	17
Office Expense	10 455	9 076	1 379
Delinquent Tax Expense	19 400	15 681	3 719
Car Allowance	2 400	2 400	
Travel	1 600	1 430	170
	<u>183 598</u>	<u>178 313</u>	<u>5 285</u>
<u>County Sheriff</u>			
Salaries - Deputies	89 658	89 658	
Salaries - Guards	24 715	24 715	
Salaries - Special Acct.	271 591	271 591	
Salaries - Jailors	425 304	425 302	2
Salaries - Longevity	24 024	23 849	175
Postage and Stationery	3 220	3 216	4
Automobile Repair	29 300	28 429	871
Telephone and Telegraph	28 000	27 034	966
Gas and Oil	50 900	50 762	138
Travel	24 920	24 796	124
General Expense	54 930	53 968	962
Jail Subsistence	111 000	110 533	467
Jail Maintenance	135 034	134 908	126
Commissary and Medicine	47 200	46 217	983
Other Equipment	8 329	5 142	3 187
Car Allowance	3 225	3 225	
Liab. and Supp. Life Ins.	13 315	13 312	3
Cap. O/Lays - Autos. Trucks	40 700	40 693	7
	<u>1 385 365</u>	<u>1 377 350</u>	<u>8 015</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1977

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>County Clerk</u>			
Legal Fees	33 705	33 692	13
	<u>33 705</u>	<u>33 692</u>	<u>13</u>
<u>County Treasurer</u>			
Salaries	23 858	23 853	5
Office Expense	3 688	3 596	92
	<u>27 546</u>	<u>27 449</u>	<u>97</u>
<u>County Auditor</u>			
Salaries	158 356	154 070	4 286
Office Expense	6 700	6 122	578
Cap. Exp. - Mach. Etc.	800	800	
	<u>165 856</u>	<u>160 992</u>	<u>4 864</u>
<u>Data Processing</u>			
Salaries	193 469	193 468	1
Salaries - City	134 954	134 942	12
Office Exp. and Supplies	42 300	42 231	69
Rentals	73 679	73 088	591
Car Allowance	1 800	1 800	
Travel	1 000	970	30
	<u>447 202</u>	<u>446 499</u>	<u>703</u>
<u>County Purchasing Agent</u>			
Salaries	46 714	46 459	255
Office Expense	2 700	2 031	669
Stationery Stock	19 600	19 077	523
Machine Maintenance	23 200	22 989	211
Auto Expense	5 250	5 219	31
	<u>97 464</u>	<u>95 775</u>	<u>1 689</u>
<u>District Clerk</u>			
Salaries	206 056	203 357	2 699
Office Expense	21 060	18 553	2 507
New Equipment	24 606	24 445	161
Car Allowance	900	900	
	<u>252 622</u>	<u>247 255</u>	<u>5 367</u>
<u>District Attorney</u>			
Car Allowances	2 880	2 880	
Salaries	270 295	267 760	2 535
Salaries - State Allowance	2 900	2 900	
Office Expense	21 000	19 693	1 307
Conduct of Criminal Affairs	17 100	10 945	6 155
Post Conviction Affairs	21 108	20 793	315
	<u>335 283</u>	<u>324 971</u>	<u>10 312</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1977

	APPROPRIATIONS	EXPENDITURES	UNEXPENDED BALANCE - DEFICIT *
<u>Pre-Trial Release Department</u>			
Salaries	70 477	70 445	32
Car Allowance	6 600	5 129	1 471
Travel	1 300	1 091	209
Office Expense	1 798	1 245	553
Rent and Utilities	9 000	9 000	
Communications	3 000	2 582	418
	<u>92 175</u>	<u>89 492</u>	<u>2 683</u>
<u>Justices of the Peace Precincts 1 - 6</u>			
Salaries - Clerical	74 330	74 312	18
Salaries - Judges	69 171	69 170	1
Expense Allowance	18 000	18 000	
Office Supplies	1 875	1 505	370
Stationery Stock & Misc.	6 263	3 109	3 154
	<u>169 639</u>	<u>166 096</u>	<u>3 543</u>
<u>Constables - Precincts 1 - 6</u>			
Salaries	34 436	34 433	3
Miscellaneous	977	601	376
	<u>35 413</u>	<u>35 034</u>	<u>379</u>
<u>City-County Health Unit</u>			
Operating Expense	729 113	717 066	12 047
	<u>729 113</u>	<u>717 066</u>	<u>12 047</u>
<u>Charities</u>			
Pauper Burials	3 708	3 399	309
Pauper Clothing	424		424
Pauper Travel	0		0
	<u>4 132</u>	<u>3 399</u>	<u>733</u>
<u>General Assistance</u>			
Salaries	102 288	101 463	825
Food, Rent, Etc.	294 600	294 525	75
Office Expense	8 520	3 722	4 798
Car Allowance	7 905	7 897	8
Telephone and Telegraph	4 300	3 645	655
Other Travel	2 150	2 084	66
	<u>419 763</u>	<u>413 336</u>	<u>6 427</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1977

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>Mental Health</u>			
Clothing	1 223	395	828
Trial Fees, Clerical	8 574	7 694	880
Transportation	5 300	4 152	1 148
E. P. Ctr. Mental Health Service Center	100 000	100 000	
	<u>115 097</u>	<u>112 241</u>	<u>2 856</u>
<u>District Judges</u>			
Salaries	67 214	67 173	41
Salaries - Juv. Board	900	900	
	<u>68 114</u>	<u>68 073</u>	<u>41</u>
<u>Child Welfare</u>			
Operating Expense	260 973	220 973	40 000
	<u>260 973</u>	<u>220 973</u>	<u>40 000</u>
<u>Child Guidance</u>			
Operating Expense	61 742	61 718	24
	<u>61 742</u>	<u>61 718</u>	<u>24</u>
<u>Co-op Extension Service</u>			
Salaries	51 150	51 149	1
Office Expense	8 671	7 787	884
Home Demonstration	670	666	4
Auto Allowance	5 900	5 900	
Other Travel Expense	1 250	1 249	1
	<u>67 641</u>	<u>66 752</u>	<u>890</u>
<u>Civil Defense</u>			
Operating Expense	4 253	3 814	439
	<u>4 253</u>	<u>3 814</u>	<u>439</u>
<u>General and Administrative</u>			
Insurance - Hospital	149 545	134 057	15 488
Insurance - General	10 500	2 890	7 610
Insurance - Workmen's Comp.	95 982	52 790	43 192
Miscellaneous Expense	25 798	25 079	719
Postage	112 625	92 629	19 996
Retirement Contributions	190 577	161 247	29 330
Social Security	274 823	224 613	50 210

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1977

	APPROPRIATIONS	EXPENDITURES	UNEXPENDED BALANCE - DEFICIT *
<u>General and Administrative Cont.</u>			
Travel	21 000	19 110	1 890
Assessing	76 792	76 791	1
Outside Audit	35 000	35 000	
Regional Planning	24 668	23 668	1 000
Dues and Advertising	47 308	23 746	23 562
	<u>1 064 618</u>	<u>871 620</u>	<u>192 998</u>
<u>County Library</u>			
Salaries	33 442	33 434	8
Gas, Oil and Bookmobile Maint.	2 075	1 965	110
Utilities	1 340	1 127	213
New Books	7 075	7 074	1
Office Expense	1 794	1 774	20
Auto Allowance	1 200	1 200	
Miscellaneous	300	262	38
	<u>47 226</u>	<u>46 836</u>	<u>390</u>
<u>Industrial Board</u>			
Operating Expense	22 500	22 500	
	<u>22 500</u>	<u>22 500</u>	
<u>Animal Control</u>			
Operating Expense	29 405	29 385	20
	<u>29 405</u>	<u>29 385</u>	<u>20</u>
<u>Veterans Assistance</u>			
Salaries	34 379	34 373	6
Auto Allowances and Travel	2 900	2 900	
Office Expense	2 250	2 091	159
	<u>39 529</u>	<u>39 364</u>	<u>165</u>
<u>District Courts</u>			
Legal Fees	193 000	186 208	6 792
Office Expense	42 050	40 668	1 382
6th Judicial District Exp.	5 074	5 073	1
Reporters Salaries	122 950	122 945	5
Interpreters Salaries	9 671	9 670	1
Salaries - Others	68 273	68 263	10
	<u>441 018</u>	<u>432 827</u>	<u>8 191</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1977

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>Courthouse</u>			
Salaries - Heating Plant	64 710	64 690	20
Fuel	31 000	30 999	1
Telephone and Telegraph	4 500	3 615	885
Light and Power	170 000	169 998	2
Water	24 400	24 391	9
Janitors' Supplies	7 500	6 660	840
Janitors' Salaries	144 107	143 269	838
Building Charges	48 000	47 907	93
Capital Expenditures	4 550	3 683	867
Car Allowance	1 200	1 200	
	<u>499 967</u>	<u>496 412</u>	<u>3 555</u>
<u>Courthouse Annex</u>			
Salaries - Heating Plant	12 523	12 516	7
Salaries - Janitors	25 685	25 680	5
Light and Power	35 000	34 531	469
Fuel	6 000	3 356	2 644
Water	2 300	2 077	223
Supplies	4 700	2 718	1 982
Building Charges	6 500	4 726	1 774
	<u>92 708</u>	<u>85 604</u>	<u>7 104</u>
<u>Parks and Recreation</u>			
Administration Salaries	12 770	12 701	69
Park Ent. Sec. Contract	15 070	12 323	2 747
Cap. Exp. - Canutillo	6 700	3 649	3 051
Youth Activity Program	5 000	4 987	13
Cap. Exp. - Ascarate Park	7 000	6 919	81
Cap. Exp. - Lower Valley	5 000	4 869	131
Cap. Exp. - McKelligon Canyon	2 000	1 491	509
Cap. Exp. - Tom Mays Park	4 500	386	4 114
Salaries - Park Operations	97 158	96 655	503
Parks Operating Expense	41 600	40 345	1 255
Repairs and Maintenance Supp.	8 000	7 935	65
Cap. Exp. - Mach. Etc.	13 070	13 070	
	<u>217 868</u>	<u>205 330</u>	<u>12 538</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1977

	APPROPRIATIONS	EXPENDITURES	UNEXPENDED BALANCE - DEFICIT *
<u>Ascarate Park Golf Course</u>			
Salaries	151 079	151 070	9
Supplies and Repairs	30 710	30 846	137*
Gas and Oil	5 900	5 868	32
Utilities	19 000	16 930	2 070
Fertilizer and Chemicals	15 000	12 848	2 152
Cap. Exp. - Mach. Etc.	15 650	14 781	869
	<u>237 339</u>	<u>232 343</u>	<u>4 996</u>
<u>Coliseum and Liberty Hall</u>			
Administrative Salaries	31 373	31 373	
Administrative Expense	800	662	138
Auto Expense	2 900	2 752	148
	<u>35 073</u>	<u>34 787</u>	<u>286</u>
<u>Coliseum</u>			
Salaries	106 533	105 612	921
Supplies	29 500	28 133	1 367
Utilities	34 000	33 943	57
Repairs	2 000	1 995	5
Cap. Improvements	35 000	35 000	
Betterments	6 000	6 718	718*
Supplies - Liberty Hall	500	493	6
	<u>213 533</u>	<u>211 894</u>	<u>1 639</u>
<u>Adult Probation Department</u>			
Salaries	268 482	268 474	8
Car Allowance	22 550	22 550	
Office Expense	9 879	9 875	4
Professional Services	3 100	3 047	53
Telephone and Telegraph	14 200	13 360	840
Travel	1 350	1 054	296
	<u>319 561</u>	<u>318 360</u>	<u>1 201</u>
<u>Court of Domestic Relations</u>			
Salaries	64 998	60 162	4 836
Office Expense	10 700	10 147	553
	<u>75 698</u>	<u>70 309</u>	<u>5 389</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1977

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>Jury Department</u>			
Jury Supplies	2 105	2 103	2
Meals	7 900	7 891	9
Jurors Fees	145 200	144 280	920
Jury Bailiff	10 535	10 534	1
	<u>165 740</u>	<u>164 808</u>	<u>932</u>
<u>Election Bureau</u>			
Salaries	77 205	65 047	12 158
Car Allowance	1 800	1 800	
Office Expense	15 000	9 499	5 501
Election Expense	51 485	32 051	19 434
	<u>145 490</u>	<u>108 397</u>	<u>37 093</u>
<u>Amphitheater</u>			
Salaries	3 166	3 036	130
Cleaning Equipment	5 000		5 000
Utilities	8 350	2 038	6 312
Telephones	1 750		750
Operating Supplies & Repairs	4 200	548	3 652
Miscellaneous	1 000	197	803
Professional Services	25 000		25 000
Insurance	2 000	2 000	
Cap Exp. Mach. Etc.	6 000	5 448	552
	<u>55 466</u>	<u>13 267</u>	<u>42 199</u>
Special Projects	<u>224 654</u>	<u>136 329</u>	<u>88 325</u>
TOTAL EXPENSES	<u><u>9 185 401</u></u>	<u><u>8 666 063</u></u>	<u><u>519 338</u></u>

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

ROAD AND BRIDGE FUNDBALANCE SHEETDECEMBER 31, 1977ASSETS

CASH		257 834
TAXES RECEIVABLE:		
Current	566 558	
Delinquent	<u>129 676</u>	
	696 234	
LESS Reserve for Uncollectible Taxes	<u>154 243</u>	
Net Taxes Receivable		541 991
MISCELLANEOUS RECEIVABLES AND FEES		20 749
PREPAID INSURANCE		80
INVESTMENTS - SHORT TERM		<u>645 000</u>
TOTAL ASSETS		<u>1 465 654</u>

LIABILITIES, RESERVES AND BALANCE

VOUCHERS PAYABLE		48 409
RESERVES:		
1977 Encumbrances	1 234 697	
Taxes Collected in Advance	26 360	
Prepaid Insurance	80	
Contingencies	<u>8 434</u>	
		<u>1 269 571</u>
FUND BALANCE:		
Unreserved Balance		147 674
TOTAL LIABILITIES, RESERVES AND BALANCE		<u>1 465 654</u>

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

ROAD AND BRIDGE FUNDSTATEMENT OF REVENUES - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1977

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER * ESTIMATED</u>
<u>REVENUES</u>			
Ad Valorem Taxes Current	1 000 847	976 737	24 110*
Ad Valorem Taxes - Delinquent	31 924	46 122	14 198
Oil, Gas, Grease, Etc. Refund	49 130	88 455	39 325
Lateral Road Funds	31 879	31 879	
Miscellaneous	30 800	26 754	4 046*
Cash Surplus	12 639		12 639*
	<u>1 157 219</u>	<u>1 169 947</u>	<u>12 728*</u>

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS Schedule C-4FOR THE YEAR ENDED DECEMBER 31, 1977

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>EXPENSES</u>			
<u>Administrative</u>			
Commissioners' Salaries	64 144	64 114	30
Commissioners' Auto Allowance	11 100	11 100	
Commissioners' Office Expense	2 000	306	1 694
	<u>77 244</u>	<u>75 520</u>	<u>1 724</u>
<u>Engineering Department</u>			
Salaries - Administrative	57 800	55 717	2 083
Auto Expense	1 683	1 490	193
Office Expense	3 175	3 122	53
	<u>62 658</u>	<u>60 329</u>	<u>2 329</u>
<u>Construction and Maintenance of Roads, Bridges, Etc.</u>			
Salaries - Precinct	426 252	423 998	2 254
Lateral Road Maintenance	60 000	42 047	17 953
Street Lights	36 000	34 497	1 503
Other Precinct Expense	105 716	92 953	12 763
Right of Way	2 800	2 627	173
Gas and Oil	135 000	133 192	1 808
New Equipment	125 676	135 667	9 991*
	<u>891 444</u>	<u>864 981</u>	<u>26 463</u>

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

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1977

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>Miscellaneous</u>			
Insurance - Hospital	15 031	14 021	1 010
Insurance - Workmens' Comp.	32 106	28 336	3 770
Social Security	33 608	31 785	1 823
Retirement Contributions	24 000	23 701	299
Miscellaneous Expenses	2 850	1 049	1 801
Cemetery and Clinics	200	108	92
Assessing Charges - Tax Assessor	18 078	18 078	
	<u>125 873</u>	<u>117 078</u>	<u>8 795</u>
 TOTAL EXPENDITURES	 <u>1 157 219</u>	 <u>1 117 908</u>	 <u>39 311</u>

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

COUNTY OF EL PASO, TEXAS

REVENUE SHARING FUNDS

Notes to Financial Statements
For the Year Ending December 31, 1977

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 1977 the County received Federal Revenue Sharing funds on a quarterly basis. The original act was subsequently amended by Public Law 94-488.
2. Summary of Accounting Policies - Under the provisions of the basic 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, 1977

CASH BALANCE, January 1, 1977		37 006
ADD:		
Accounts Receivable - Jan. 1, 1977	304	
U. S. Treasury Department	1 998 476	
Interest Earned	33 260	
Short-Term Investments - January 1, 1977	700 000	2 732 040
Cash Balance and Additions		2 769 046
DEDUCT:		
Expenditures	2 165 310	
Short-Term Investments - December 31, 1977	585 000	
Vouchers Payable - January 1, 1977	34 727	
Vouchers Payable - December 31, 1977	(36 356)	2 748 681
TOTAL CASH BALANCE, December 31, 1977		<u>20 365</u>

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

REVENUE SHARING TRUST FUND

STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1977

	ESTIMATED	ACTUAL	ACTUAL OVER OR UNDER * ESTIMATED
<u>REVENUES:</u>			
U. S. Treasury Receipts	2 005 000	1 998 476	6 524
Interest	37 000	33 260	3 740
Prior Yrs.' Approp. Unexpended	580 000		580 000
	<u>2 622 000</u>	<u>2 031 736</u>	<u>590 264*</u>

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS

FOR THE YEAR ENDED DECEMBER 31, 1977

	APPROPRIATIONS	EXPENDITURES	UNEXPENDED BALANCE - DEFICIT *
<u>EXPENSES:</u>			
<u>County Clerk</u>			
Salaries	319 236	319 364	128*
Office Expense	51 434	42 753	8 681
Professional Services (Legal Fees)	58 000	57 986	14
Travel and Transportation	236	235	1
Cap. O/Lays - Off. Mach., Furn. & Fixtures	3 947	3 771	176
	<u>432 853</u>	<u>424 109</u>	<u>8 744</u>
<u>County Tax Assessor - Collector</u>			
Salaries	435 483	435 371	112
Extra Help	32 120	32 108	12
Car Allowances	12 100	12 050	50
Office Expense	43 227	37 625	5 602
Other Expenses - Branch Offices	20 500	19 785	715
Communication Services	14 300	13 244	1 056
Travel	2 730	2 656	74
Cap. O/Lays - Off. Mach., Furn. & Fixtures	10 978	10 972	6
	<u>571 438</u>	<u>563 811</u>	<u>7 627</u>
<u>County Sheriff</u>			
Salaries - Special Acct.	397 733	397 641	92
	<u>397 733</u>	<u>397 641</u>	<u>92</u>

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

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1977

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>Juvenile Probation</u>			
Salaries	285 331	240 197	45 134
Car Allowance	10 800	5 050	5 750
Office Supplies	8 500	7 844	656
Professional Serv. - Nurse	3 000	2 750	250
Other Expenses - Subsistence	10 000	9 249	751
Communication Services	7 250	6 711	539
Utilities	6 850	5 837	1 013
Transportation and Repairs	13 500	12 141	1 359
Repairs and Maintenance - Plant	12 450	10 310	2 140
Miscellaneous	1 800	1 800	
Cap. O/Lays - Automotive Equip.	7 000	6 664	336
Cap. O/Lays - Other Mach & Equip.	1 950	1 120	830
	<u>368 431</u>	<u>309 673</u>	<u>58 758</u>
<u>General and Administrative</u>			
Social Security	97 847	93 409	4 438
Retirement Contributions	74 600	70 120	4 480
	<u>172 447</u>	<u>163 529</u>	<u>8 918</u>
<u>Indigent Health Services</u>			
Salaries	49 771	49 188	583
Office Expense	3 150	2 766	384
Operating Supplies	2 000	1 710	290
Ambulance Services	17 750	15 572	2 178
Medical Examiner	27 105	27 070	35
Other Expenses (Lab)	28 740	14 247	14 492
Communications	1 260	848	412
Autos and Trucks	3 050	3 050	
	<u>132 826</u>	<u>114 452</u>	<u>18 373</u>
<u>Special Projects</u>			
Data Processing - 651 Memory for 9400 System (Buy out)	46 272	46 272	
	<u>46 272</u>	<u>46 272</u>	
<u>Construction Project</u>			
Remodeling of R. E. Thomason Hospital	500 000	145 822	354 178
	<u>500 000</u>	<u>145 823</u>	<u>354 177</u>
TOTAL	<u>2 622 000</u>	<u>2 165 310</u>	<u>456 690</u>

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

REVENUE SHARING TRUST FUNDANALYSIS OF CHANGES IN APPROPRIATED BALANCEFOR THE YEAR ENDED DECEMBER 31, 1977

APPROPRIATED BALANCE, JANUARY 1, 1977		702 443
<u>ADD:</u>		
U. S. Treasury Receipts	1 998 476	
Interest Earned	<u>33 260</u>	2 031 736
APPROPRIATED BALANCE AND ADDITIONS		2 734 179
<u>DEDUCT:</u>		
Expenditures	2 165 310	
Vouchers Payable Adjustment	<u>(140)</u>	2 165 170
TOTAL APPROPRIATED BALANCE, DECEMBER 31, 1977		<u>569 009</u>

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

REVENUE SHARING TRUST FUNDSTATEMENT OF EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1977FUNCTION-ACTIVITYOperating/Maintenance Expenditures

Public Safety	699 530
Health	114 451
Multipurpose and General Government	583 868
Financial Admsitration	<u>552 839</u>

TOTAL OPERATING/MAINTENANCE EXPENDITURES	1 950 688
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Special Projects

Data Processing	46 272
Construction Project-Hospital	<u>145 823</u>

TOTAL SPECIAL PROJECTS	192 095
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Capital Expenditures

Multipurpose and General Government	3 771
Public Safety	7 784
Financial Admsitration	<u>10 972</u>

TOTAL CAPITAL EXPENDITURES	<u>22 527</u>
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TOTAL	<u>2 165 310</u>
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Note: The accompanying notes are an integral part of this statement.

INTEREST AND SINKING FUNDBALANCE SHEETDECEMBER 31, 1977ASSETS

CASH		22 900
TAXES RECEIVABLE:		
Current	153 520	
Delinquent	<u>35 139</u>	
	188 659	
LESS RESERVE FOR UNCOLLECTIBLE TAXES	<u>41 795</u>	
NET TAXES RECEIVABLE		146 864
INVESTMENTS - SHORT TERM		<u>250 000</u>
TOTAL ASSETS		<u><u>419 764</u></u>

LIABILITIES, RESERVES AND FUND BALANCE

RESERVE FOR ENCUMBRANCES -1977		334 567
TAXES COLLECTED IN ADVANCE		7 144
FUND BALANCE		<u>78 053</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		<u><u>419 764</u></u>

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

INTEREST AND SINKING FUND
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1977

	ESTIMATED	ACTUAL	ACTUAL OVER OR UNDER* ESTIMATED
<u>REVENUES:</u>			
Ad Valorem Taxes - Current	323 700	318 124	5 576*
Ad Valorem Taxes - Delinquent	9 538	14 570	5 032
Interest From Investments	12 002	11 642	360*
TOTAL REVENUES	345 240	344 336	904*

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS
FOR THE YEAR ENDED DECEMBER 31, 1977

	APPROPRIATIONS	EXPENDITURES	UNEXPENDED BALANCE OR DEFICIT *
<u>EXPENSES:</u>			
Assessing Charges - Tax Assessor	6 200	4 898	1 301
Interest on Public Debt	60 215	60 215	0
Fiscal Agent's Fees - Servicing Public Debt	825	627	198
	67 240	65 741	1 499
Cash Paid to Fiscal Agent: For Retirement of Public Debt	278 000	278 000	0
	278 000	278 000	0
TOTAL EXPENSES	345 240	343 740	1 499

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

COUNTY OF EL PASO, TEXAS

TRUST AND AGENCY FUNDS

Notes to Financial Statements
For the Year Ending December 31, 1977

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. 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 bases.
 - B. 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.
 - C. Permanent School Fund - The Permanent School Fund was established with proceeds received from the sale of land granted by the State of Texas for educational purposes. Earnings from this fund accrue for the benefit of all County Schools are distributed annually to such schools on a per capita basis.
 - D. 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.
 - E. 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,

- F. County Attorney Child Support Program - This program is operated under a Contract between the County and the State, dated January 12, 1976. The County pays 25% of the expenses (less incentive payments) and the State Department of Public Welfare pays 75%.
- G. Juvenile Court Administration Program - This program was established on March 1, 1976 to facilitate the disposition of cases in Juvenile Court through an improved management system and to relieve the Judge of many administrative duties.
- H. Juvenile Development Center - The center provides emergency shelter care for children of the Department of Public Welfare Protective Service Program. It was authorized by a grant from the Criminal Justice Division on July 1, 1977.
- I. Decentralized Intake and Diversion Unit for Children - This grant was authorized on June 1, 1976 by the State Department of Public Welfare to provide transitional social services for juvenile-age children.
- J. Juvenile Court Diversion Program - This commenced on July 1, 1977 with a grant from the Criminal Justice Division, and cash and in-kind matching funds from the County. This program enables the County Attorney to divert from the court system juveniles who have committed their first offense.
- K. Felony Case Management Information System - The Criminal Justice Division authorized this grant on October 1, 1977 to institute an automated Management information system for criminal cases being processed by the District Attorney's Office.
- L. Sheriff - High Speed Teletype Terminal - This was authorized by the Criminal Justice Division on December 1, 1977 to expedite the transmission of information in felony cases. Costs are shared by the Criminal Justice Division and El Paso County on an 85/15% basis.
- M. District Clerk's Criminal Records Management System - This grant was made by the Criminal Justice Division on January 1, 1976 to expedite the preparation, docketing and filing of criminal case documentation.
- N. Fugitive Warrant Section - On January 1, 1976 the Criminal Justice Division authorized the procurement of EDP equipment to control and expedite the processing of fugitive warrants.
- O. Jail Health Grant - This grant was funded by the Criminal Justice Division on February 1, 1976 to give each incoming prisoner a medical examination within 36 hours of arrival, and to provide medical care and treatment by a fully-licensed physician for all inmates.
- P. El Paso County Courts-at-Law Administrator - The Criminal Justice Division issued a grant on February 1, 1976, under authority of "The Omnibus Crime Control and Safe Streets Act of 1968" for the management of various County courts-at-law dockets on a centralized basis instead of on an individual court basis.

Q. Status Offender Shelter Home - A State of Texas Grant was approved on July 1, 1976 to provide foster home care for status offenders between the ages of 10 and 16 years. Foster homes used must be certified as meeting State standards.

R. On-Site Drug Abuse/Urine Monitoring - A grant was authorized on May 1, 1977 to provide an on-site drug abuse/urine surveillance and monitoring system in connection with the Regional Adult Probation Department.

S. Metropolitan Criminal Justice Planning - The program began with a grant dated July 1, 1975 and a joint resolution by the City and County of El Paso to establish a Criminal Justice Planning and Advisory Committee to serve both political entities.

T. Adult Probation Misdemeanor - This Criminal Justice Division grant was approved July 1, 1976 to provide supervised probation of misdemeanor cases in Region VIII.

U. Selective Traffic Enforcement - This grant was approved January 15, 1976 pursuant to the National Highway Safety Act of 1966 and the Texas Traffic Safety Act of 1967. It enables the Sheriff's Patrol Division to study and identify hazardous traffic accident locations and traffic movement areas.

V. Sheriff's Academy - Region VIII - The Criminal Justice Division on December 23, 1975 approved this grant from Law Enforcement Assistance Administration funds to establish a training program for law enforcement officers in Region VIII, which consists of El Paso, Hudspeth, Culberson, Jeff Davis, Presidio and Brewster Counties.

TRUST AND AGENCY FUNDBALANCE SHEET - DECEMBER 31, 1977ASSETS

	<u>TOTAL</u>	<u>CASH</u>	<u>DUE FROM OTHER FUNDS</u>	<u>INVESTMENTS IN GOVERNMENT SECURITIES</u>
County Court at Law Library	17 964	16 663	1 301	
Permanent School Fund	99 923	5 947		93 976
Social Security Trust Fund	233 756	233 756		
County Employees Retirement Fund	1	1		
<u>Manpower Grants</u>				
Decentralized Intake & Diversion for Juvenile - CETA Part	1 985		1 985	
Employment of Emergency Employees	18 056		18 056	
Manpower Training	4 962		4 962	
Manpower Training Phase II	24 369		24 369	
Manpower Training Phase VI	31 025		31 025	
Nutritional Grants - CETA Part	8 414		8 414	
<u>Various Program Grants</u>				
County Attorney Child Support	10 263		10 263	
Jail Health Grant	38 987		38 987	
Juvenile Court Administration	864		864	
District Attorney Screening Unit	1 595		1 595	
Juvenile Development Center	3 677		3 677	
Region VIII Adult Probation	878		878	
Status Offender Shelter Home	1 387		1 387	
Decentralized Intake & Diversion Unit for Juvenile	447		447	
Selective Traffic Enforcement	16 605		16 605	
Juvenile Court Diversion Program	878		878	
On Site Drug Abuse Monitoring	678		678	
Felony Case Management	1 198		1 198	
Region VIII Sheriff's Academy	4 485		4 485	
County Courts at Law Administrator	12		12	
Metropolitan Criminal Justice Plan	1 330		1 330	
District Clerk Criminal Records Management System	8 171		8 171	
Sheriff's Fugitive Warrant Section	6 200		6 200	
County Nutrition Grant: Nutritional Grants	49 003	(15 315)	64 318	
TOTAL	587 113	241 052	252 085	93 976

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

TRUST AND AGENCY FUNDBALANCE SHEET - DECEMBER 31, 1977

<u>LIABILITIES AND FUND RESERVES</u>	<u>TOTAL</u>	<u>DUE TO OTHER FUNDS</u>	<u>DUE TO OTHER GOVERNMENT AGENCIES</u>	<u>FUND RESERVES</u>
County Court At Law Library	17 964			17 964
Permanent School Fund	99 923			99 923
Social Security Trust Fund	233 756		233 504	252
County Employees Retirement Fund	1			1
<u>Manpower Grants</u>				
Decentralized Intake & Diversion For Juvenile - CETA Part	1 985	1 985		
Employment of Emergency Employees	18 056			18 056
Manpower Training	4 962	4 962		
Manpower Training Phase II	24 369	24 369		
Manpower Training Phase VI	31 025			31 025
Nutritional Grants - CETA	8 414			8 414
<u>Various Program Grants</u>				
County Attorney Child Support	10 263	10 263		
Jail Health Grant	38 987			38 987
Juvenile Court Administration	864			864
District Attorney Screening Unit	1 595			1 595
Juvenile Development Center	3 677			3 677
Region VIII Adult Probation	878	878		
Status Offender Shelter Home	1 387	1 387		
Decentralized Intake & Diversion Unit for Juvenile	447			447
Selective Traffic Enforcement	16 605	16 605		
Juvenile Court Diversion Program	878			878
On Site Drug Abuse Monitoring	678			678
Felony Case Management	1 198			1 198
Region VIII Sheriff's Academy	4 485			4 485
County Courts At Law Administrator	12			12
Metropolitan Criminal Justice Plan	1 330			1 330
District Clerk Criminal Records Management System	8 171			8 171
Sheriff's Fugitive Warrant Section	6 200			6 200
<u>County Nutrition Grant</u>				
Nutritional Grants	49 003			49 003
TOTAL	587 113	60 449	233 504	293 160

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

TRUST AND AGENCY FUND

STATEMENT OF CASH RECEIPTS & DISBURSEMENTSYEAR ENDED DECEMBER 31, 1977

	TOTAL	PROGRAM GRANTS	MANPOWER GRANTS	COUNTY NUTRITION GRANTS
CASH BALANCE, January 1, 1977	257 322	0	0	31 453
RECEIPTS:				
Intergovernmental	2 526 354	1 082 940	928 435	518 880
Matching Funds	1 059 401			14 000
Other	1 454 814			16 655
Total Receipts	5 040 569	1 082 940	928 435	549 535
Total Cash Available	5 297 891	1 082 940	928 435	580 988
DISBURSEMENTS:				
Intergovernmental	1 835 518	3 737		
Interdepartmental	11 649	888	9 761	
Salaries	1 837 312	722 813	829 315	279 241
Employee Benefits	777 058	78 886	86 745	36 879
Supplies - Food	112 040	12 032		98 878
Supplies - Other	207 490	111 144		68 915
Travel	34 710	23 162	690	10 042
Rent & Utilities	35 310	17 703		17 573
Contractual Services	57 130	49 534		7 596
Security Investments	5 000			
Other	77 857	23 840	1 925	50 894
Capital Outlay	65 765	39 201		26 284
Total Disbursements	5 056 839	1 082 940	928 435	596 303
CASH BALANCE, DECEMBER 31, 1977	241 052	0	0	(15 315)

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

PERMANENT SCHOOL FUND	SOCIAL SECURITY TRUST FUND	COUNTY EMPLOYEE RETIREMENT FUND	COUNTY LAW LIBRARY	JAIL REHABILITATION PROJECT	PRE-TRIAL DIVERSION
13 071	192 939	0	18 564	1 295	0
	457 767	573 634		5 519	4 580
7 921	1 400 752		22 326	7 160	
7 921	1 858 519	573 634	22 326	12 679	4 580
20 992	2 051 458	573 634	40 890	13 974	4 580
10 045	1 817 702			4 034	1 000
		573 633		5 428	515
				144	771
			24 227	1 130	
				3 204	816
				34	
5 000					1 198
					280
15 045	1 817 702	573 633	24 227	13 974	4 580
5 947	233 756	1	16 663	0	0

COMPARATIVE STATEMENT OF FIXED ASSETSDECEMBER 31, 1977GENERAL FIXED ASSETS

	January 1, 1977	Changes Year 1977	December 31, 1977
Land	1 354 758		1 354 758
Buildings	9 902 655		9 902 655
Roads and Highways	1 396 180		1 396 180
Bridges and Culverts	119 300		119 300
Flood Control Projects	79 286		79 286
Equipment	3 195 021	54 195	3 249 216
Furniture and Furnishings	449 459	(91 701)	357 758
Voting Machines	282 457	(42)	282 415
TOTAL	16 779 116	(37 548)	16 741 568

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

DETAILED STATEMENT OF GENERAL FIXED ASSETSDECEMBER 31, 1977GENERAL FIXED ASSETS

Land		1 354 758
Buildings		9 902 655
Roads and Highways		1 396 180
Bridges and Culverts		119 300
Flood Control Projects		79 286
Equipment and Furnishings:		
Automobiles and Trucks	586 183	
Equipment:		
Heavy Duty	596 370	
Ice Making Equipment	41 000	
Light Duty	149 023	
Shop	64 087	
Communications	71 888	
Recreation and Playground	39 854	
Data Processing	876 029	
Furniture and Furnishings	357 758	
Office Machines	523 250	
Library Books	133 284	
Voting Machines	282 415	
Miscellaneous	156 639	
Medical Equipment	11 609	
		<u>3 889 389</u>
TOTAL GENERAL FIXED ASSETS		<u>16 741 568</u>
Investment in General Fixed Assets (Estimated):		
From General Obligation Bonds		7 637 000
From Expenditures of Current Revenues		<u>9 104 568</u>
TOTAL		<u>16 741 568</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 market value appraisals by various departments.

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

ANALYSIS OF CHANGES IN BONDED DEBT

DURING THE FISCAL YEAR 1977

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 59	12 1 79	3 3/4 - 4	- 4 1/4 %
Park	10 1 61	10 1 81	3 2/5 - 3 1/2	- 3 1/2 %
	10 1 61	10 1 81	3 3/5 -	- 3 7/10 %
Permanent Improvement Refunding			3	- 3 1/2 %
	8 1 65	8 1 80	3 1/10	- 4 3/4 %
Road and Bridge Refunding	10 1 65	10 1 85	3 1/10	- 3 1/4 %
Road and Bridge Refunding	10 1 65	10 1 85	3 2/5	- 5 %

TOTAL BONDED INDEBTEDNESS

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

BOND PRINCIPAL AND INTEREST BY VARIOUS ISSUESOUTSTANDING ON DECEMBER 31, 1977

<u>DESCRIPTION</u>	<u>YEAR ISSUED</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
Courthouse	1955	340 000	47 160	387 160
Permanent Improvement	1959	100 000	6 375	106 375
El Paso County Park Bond	1961	705 000	66 655	771 655
Permanent Improvement	1965	75 000	4 638	79 638
El Paso County Road and Bridge Certificates of Indebtedness	1965	235 000	48 054	283 054
TOTAL		<u>1 455 000</u>	<u>172 882</u>	<u>1 627 882</u>

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

STATEMENT OF GENERAL BONDED DEBT AND INTEREST

DECEMBER 31, 1977

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

Amount Available in Interest and Redemption Funds	272 900
To be Provided in Future Years for Payment of General Bonds and Interest	<u>1 354 982</u>
Total Available and to be Provided	<u><u>1 627 882</u></u>

GENERAL BONDS AND INTEREST PAYABLE IN FUTURE YEARS

Bonds Payable	1 455 000
Interest Payable in Future Years	<u>172 882</u>
Total Bonds and Interest Payable	<u><u>1 627 882</u></u>

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

EL PASO COUNTY COLLEGE
 CURRICULUM CENTER
 VOUCHER BOND

AMORTIZATION SCHEDULE OF BONDED
INDEBTEDNESS AND INTEREST UNTIL MATURITY AS
OF DECEMBER 31, 1977

<u>YEARS OF</u> <u>MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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	<u>106 000</u>	<u>3 420</u>	<u>109 420</u>
TOTAL	<u>1 455 000</u>	<u>172 882</u>	<u>1 627 882</u>

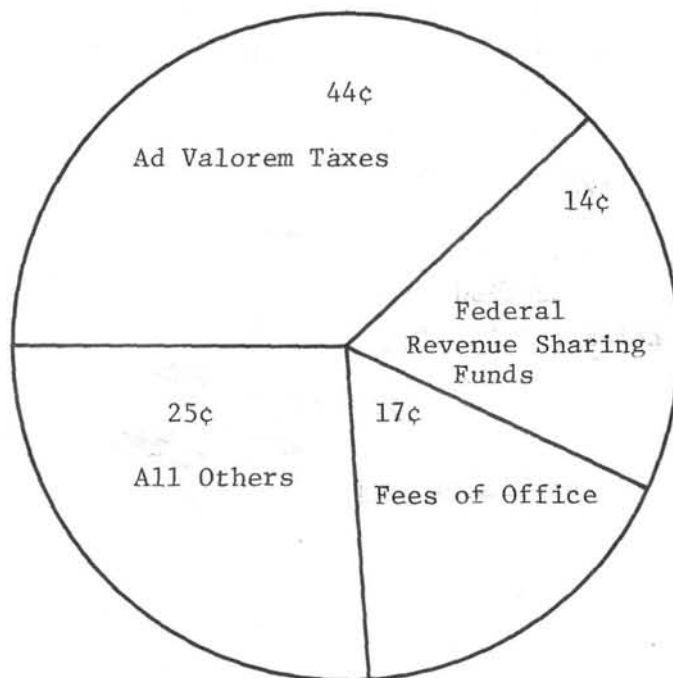
Note: The accompanying notes are an integral part of this statement.

THE COUNTY DOLLAR DISTRIBUTION

FOR THE CALENDAR YEAR 1977

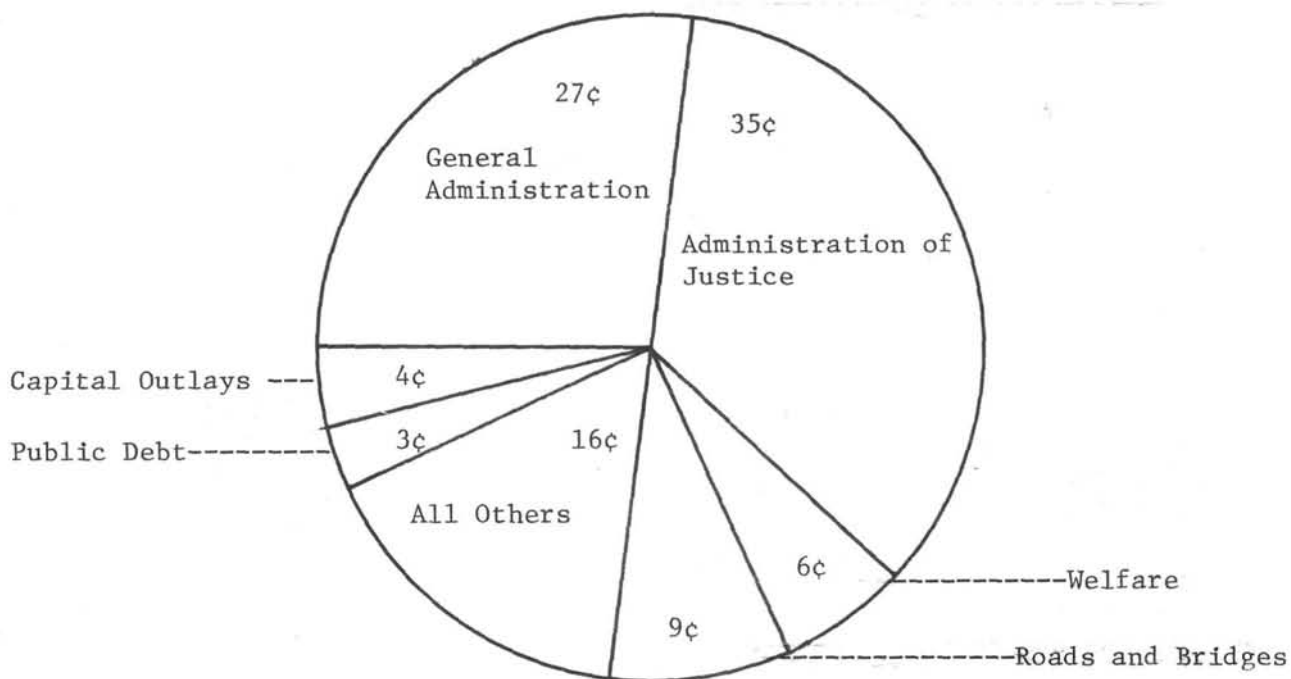
WHERE IT CAME FROM:

SOURCES OF REVENUE



WHERE IT WENT:

EXPENDITURE BY MAJOR FUNCTION



TAX LEVIES AND TAX COLLECTIONSFOR THE LAST TEN YEARSDECEMBER 31, 1977

<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>
1976	6 786 412	469 184	6 317 228	93.1
1975	5 142 954	326 117	4 816 837	93.7
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
<u>TOTAL</u>	<u>39 960 133</u>	<u>2 160 054</u>	<u>37 800 079</u>	<u>94.6</u>

TAX RATES AND FUND ALLOCATIONFOR THE LAST TEN YEARSDECEMBER 31, 1977

<u>YEAR</u>	<u>TOTAL TAX RATE</u>	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE FUND</u>	<u>JURY FUND</u>	<u>INTEREST AND SINKING FUND</u>
1977	.85000	.65425	.15402		.04173
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

NOTE: The Commissioners' Court of the County of El Paso voted on October 30, 1972 to combine the Jury Fund with the General Fund; therefore, no tax allocation has been made in subsequent years to that fund.

OPERATING BUDGETSLATEST TEN FISCAL YEARSDECEMBER 31, 1977

<u>FISCAL YEAR</u>	<u>TOTAL</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>
1978	15 009 363	11 015 678	1 362 168	341 517	2 290 000	
1977	13 175 250	9 550 791	1 157 219	345 240	2 122 000	
1976	11 129 633	7 541 486	983 840	435 685	2 168 622	
1975	9 958 148	6 480 610	934 684	441 295	2 101 559	
1974	8 844 495	6 199 657	882 410	413 037	1 349 391	
1973	7 611 177	5 388 085	711 502	472 680	1 038 910	
1972	5 918 003	4 772 617	597 886	417 500		130 000
1971	5 287 313	4 275 001	502 578	427 920		81 814
1970	4 668 532	3 722 268	431 475	439 439		75 350
1969	4 315 691	3 392 800	421 970	440 221		60 700

Note: The Jury Fund has been consolidated into the General Fund in accordance with Commissioners' Court order.

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	915 527	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 OFFICIALSFOR THE YEARS 1976, 1977 & 1978

OFFICIAL TITLE	CURRENT INCUMBENT	1976	1977	1978	AMOUNT OF SURETY BOND
County Judge	T. Udell Moore	36 000	36 000	36 000	5 000
Judge, Co. Court at Law No. 1	Robert J. Galvan	35 100	35 100	37 557	1 000
Judge, Co. Court at Law No. 2	John L. Fashing	35 100	35 100	37 557	1 000
Judge, Co. Court at Law No. 3	Jack N. Ferguson	35 100	35 100	37 557	1 000
Judge, Co. Court at Law No. 4	D. Clark Hughes		35 100	37 557	1 000
Tax Assessor-Collector	D. Clark Hughes	22 560	22 560		163 000
	James J. Kaster, Jr.		22 560	24 139	163 000
County Auditor	Willis H. Sample	21 600	22 560	24 139	150 000
Data Proc. Director	Raymond H. Zitur	19 320	20 484	21 918	0
County Sheriff	Mike Sullivan, Jr.	20 160	20 460	21 888	35 000
County Attorney	Geo. N. Rodriguez, Jr.	20 160	20 160	21 571	2 500
District Clerk	J. W. A. Johnson	20 160	20 160	21 571	5 000
County Clerk	Alicia Chacon	20 160	20 160		10 000
	La Donna Mc Connell			21 571	105 000
Road and Bridge Administrator	Edward J. Daley	16 956	17 976	20 472	0
Co. Purchasing Agt.	Robert E. Donnally	14 700	17 100	18 297	5 000
Commissioner-Pct 1	Clyde Anderson	15 960	15 960	18 418	3 000
Commissioner-Pct 2	Richard Telles	15 960	15 960	18 418	3 000
Commissioner-Pct 3	Rogelio Sanchez	15 960	15 960	18 418	3 000
Commissioner-Pct 4	Chuck Mattox	15 960	15 960	18 418	3 000
Executive Assistant to the Co. Judge	Charles R. Sibley	16 956	14 832	15 870	0
	Robin R. Norris		14 832	15 870	0
Co. Treasurer	Hal E. Dean	13 464	13 464	14 406	50 000
District Attorney	Steve W. Simmons	9 492*	9 492*	10 156*	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, 1977

<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	5 246
Special Bond	Trust	State National	64 492
Commitment	Deferred Revenue	State National	24 601
Texas Abandoned Veh.	Deferred Revenue	El Paso National	5 543
Legal	Revenue/Exp/Trust	State National	6 108
Inmates Escrow	Trust	State National	15 618
Total			<u>121 608</u>
<u>District Clerk</u>			
Court Deposits	Deferred Revenue	State National	117 824
Trust	Trust	First City National	41 190
Court Fees	Revenue	State National	29 412
Support	Trust	State National	18 666
Total			<u>207 092 *</u>
<u>Justices of the Peace</u>			
D. J. Snooks - Pct 1	Trust/Deferred Revenue	El Paso National	7 953
W. C. McGhee - Pct 2	Trust/Deferred Revenue	El Paso National	1 129
J. Hernandez - Pct 3	Trust/Deferred Revenue	El Paso National	7 282
R. E. Kessel - Pct 4	Trust/Deferred Revenue	El Paso National	160
H. Enriquez - Pct 5	Trust/Deferred Revenue	El Paso National	626
F. Macias - Pct 6	Trust/Deferred Revenue	El Paso National	8 462
Total			<u>25 612</u>
<u>County Clerk</u>			
General	Revenue	Amer Bk Commerce	73 235
Civil	Deferred Revenue	Amer Bk Commerce	57 970
Probate & Lunacy	Deferred Revenue	Amer Bk Commerce	27 573
Escrow Funds	Trust	Amer Bk Commerce	7 621
Cash Bond	Trust	Amer Bk Commerce	23 658
Trust Fund	Trust	First City National	53 147
Total			<u>243 204*</u>
<u>Adult Probation</u>			
Restitution Fund	Trust	El Paso National	2 679
Total			<u>2 679</u>

* In addition to the amounts reflected above, the District Clerk had \$400,000 invested and the County Clerk had \$100,000 invested as of December 31, 1977.

PERSONNEL IN THE COUNTY AUDITOR'S DEPARTMENT

WILLIS H. SAMPLE
COUNTY AUDITOR

Dick Crosby	Payroll and Personnel Supervisor
Y. E. Shelton	First Assistant County Auditor
Steve Seely	General Accountant and Budget Analyst
Celia C. Valencia	Secretary and Cost Records Clerk
Ira D. Humphreys	Fee Auditor
Johnnie E. Riggs	Fee Auditor
Joseph V. Brendza	Fee Auditor
Teresa M. Swegler	Fee Auditor
Guadalupe Martinez	Voucher Clerk
Sandra L. Wills	Insurance and Grants Clerk
Sybil J. Cobb	Secretary and Revenue Sharing Clerk
Barbara L. Roseberry	Accounting Clerk
Lydia Sustaita	Clerk (Part time)

MISCELLANEOUS STATISTICAL FACTS

YEAR 1977

History

El Paso County was created from Bexar District in 1849, organized in 1850 and incorporated in 1871. Parts of El Paso County were taken to form Culberson in 1911 and Hudspeth in 1915.

Form of Government

A Public Corporation and Political Subdivision of the State of Texas.

Area (Square Miles)

1,054

Altitude

3,500 - 7,100 feet

Precipitation

Mean Annual	7.77 inches
1977 Total	5.50 inches

Population Growth

Year	1880	3,845
	1950	194,986
	1960	314,070
	1970	359,291
	1976	403,200 (est)
	1977	414,500 (est)

Registered Voters (General Election)

	<u>1972</u>	<u>1976</u>
	131,320	151,813

Votes Cast

	85,138	95,658
--	--------	--------

Number County Employees

993

Retail Sales

1976	1,338,026,000 (est)
1977	1,477,861,000 (est)

Bank Deposits

1976	1,241,716,539
1977	1,370,272,474

Radio Stations

11

Television Stations

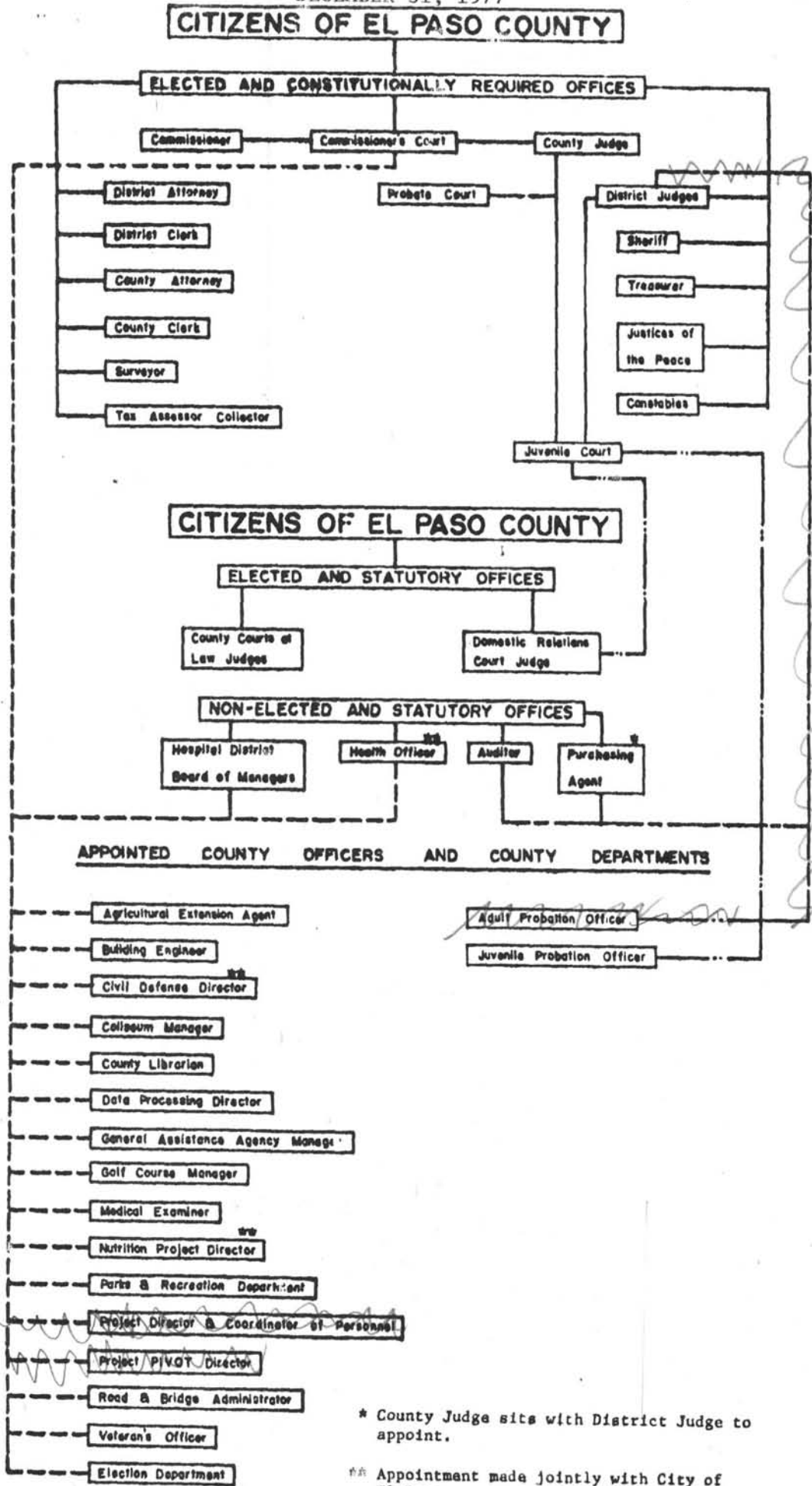
4

Newspapers

2

Churches (est)

251



* County Judge sits with District Judge to appoint.

** Appointment made jointly with City of El Paso.