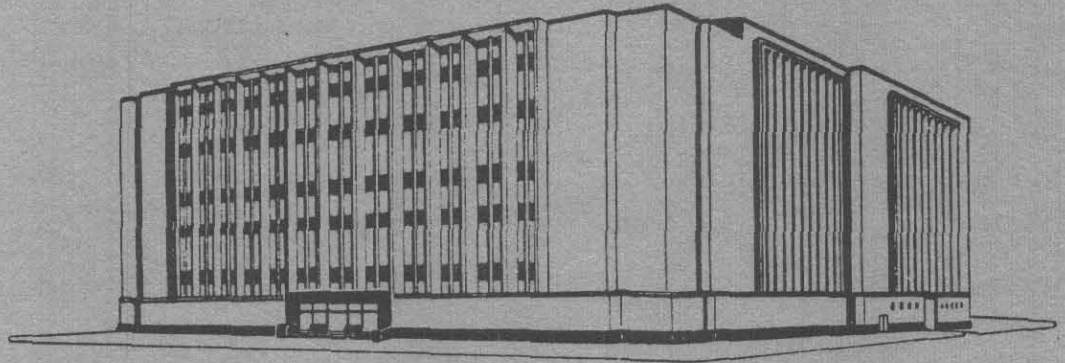


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COUNTY of EL PASO

**ANNUAL
REPORT**

FOR YEAR ENDED DECEMBER 31,

1978

WILLIS H. SAMPLE

**COUNTY AUDITOR
EL PASO, TEXAS**

ANNUAL REPORT

COUNTY OF EL PASO, TEXAS

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ANNUAL REPORT

COUNTY OF EL PASO, TEXAS

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COUNTY OF EL PASO, TEXAS

OFFICIAL DIRECTORY

FOR THE YEAR ENDED DECEMBER 31, 1978

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. Schultz
Hon. Edward Marquez
Hon. Hans E. Brockmoller
Hon. George Rodriguez Sr.
Hon. Edwin F. Berline
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. Idell Moore
Hon. Clyde C. Anderson
Hon. Richard R. Telle
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.
La Donna Mc Connell
Stephen W. Simmons
J. W. A. Johnson

OFFICIAL DIRECTORY

DECEMBER 31, 1978

Sheriff	Ramon A. Montes
Building Superintendent	Benjamin Escobar
Chief Probation Officer - Adult	Frank Lozito
Chief Probation Officer - Juvenile	Xavier Banales
County Agriculture Agent	Helen D. Neighbors
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	Jack Parks
Director, Coliseum, Liberty Hall, Parks and Recreation	Robert Skinner
Director, County Child Welfare	Charles Gembinski
Director, Data Processing Department	John C. Bertka
Director, Election Department	Vacant
Director, General Assistance Agency	Joy T. Martin
Golf Pro, Ascarate Golf Course	Charles Birk, II

April 4, 1979

HONORABLE DISTRICT JUDGES

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
Brunson Moore, Judge, 120th Judicial District

HONORABLE COUNTY COMMISSIONERS' COURT

T. Udell Moore, County Judge
Robert Belknap, Precinct 1
Miguel Solis, Precinct 2
Rogelio Sanchez, Precinct 3
Pat O'Rourke, 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, 1978, 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.

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, 1978, the funds of the District Clerk totalled \$581,680.33 and those of the County Clerk, \$325,674.20. These funds are subject to the order of the various courts; therefore, they are not included in the county statements making up this report.

Fixed Assets are recorded at cost if purchased, or at estimated fair market value if acquired by donation. 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 any changes.

COMMENTS ON "COURTHOUSE HAPPENINGS" AND FINANCIAL HIGHLIGHTS
FOR THE YEAR 1978

1. The 1970 Federal Census makes it mandatory that El Paso County have an annual audit by an independent certified public accountant. On August 21, 1978, George Angelos and Company of El Paso, Texas, was selected by Commissioners' Court to perform the 1978 financial audit.

2. The annual County Operating Budget was adopted by Commissioners Court on January 9, 1978. During the year, one emergency amendment was declared by Commissioners' Court that required an operating budget amendment that resulted in a budget increase as follows:

<u>DATE</u>	<u>REVENUES</u>	<u>APPROPRIATIONS</u>
July 3, 1978	1,888,690	1,388,690

The total sum of the 1978 operating budget after the above amendments was \$16,898,053.00

3. 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 calendar year 1978 amounted to \$579,962. Of this amount county investments earned \$515,653, Revenue Sharing investments earned \$51,476 and Anti-Recession investments earned \$12,833.

4. On December 31, 1978, or during the year El Paso County was administering 33 separate federal or state grants. Four 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.

5. El Paso County Ad Valorem tax roll increased from \$827,934,830 for the year 1977 to \$856,763,258 for the year 1978. There was no increase in the county tax rate which remained at \$0.85 for each \$100 of assessed value. Collections for the 1977 current tax roll amounted to 90.3% of the total tax levies.

6. The total El Paso County bond principal indebtedness as of December 31, 1978 was \$1,171,000 and the interest to be paid on this indebtedness to maturity was \$122,445. Based on the best estimate available, the county population is 432,330 as of December 31, 1978; thus, the principal bonded indebtedness of the county is \$2.71 per capita.

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. During the year 1978, Anti-Recession funds were received in the total amount of \$635,393 and all this sum plus \$820,862 received in the year 1977 was appropriated in the 1978 budget.

8. On December 31, 1978, 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, 1978, the county had 215 individuals employed under this federal program.

9. All county operating funds from a cash viewpoint were in good condition as of December 31, 1978 even though \$8,775,000 had been invested in short-term securities. Cash balances at the end of 1978 as compared with 1977 are as follows:

	1978	1977
General Fund	525 801	1 992 434
Road & Bridge Fund	225 017	257 834
Interest & Sinking Fund	85 918	20 365
Revenue Sharing Fund	36 312	22 900
Trust & Agency Funds	291 475	241 052
TOTAL	1 164 523	2 534 585

10. The independent audit requirement has been met as this report includes the certification of the audit performed by George Angelos & Company, El Paso, Texas.

11. A percentage breakdown of county revenue is shown as follows:

ALL CURRENT REVENUE FUNDS COMBINED

	<u>Percentage</u>
Ad Valorem Taxes	40.9
Fees of Office	17.9
Federal Revenue Sharing	14.1
Excise Taxes	2.4
Refunds and Miscellaneous	3.0
Rentals and Concessions	2.3
Interest Earnings	3.2
Fines and Forfeitures	2.5
Other Governmental Units	11.6
Other	2.1
	<u>100.0</u>

DISCUSSION AND RECOMMENDATIONS FOR FURTHER NG COUNTY PROGRESS

The county tax rate or assessed valuation was not raised in 1978 so as to have more county funds available in calendar year 1979 to meet expenses. During the year 1978, \$635,393 of Anti-Recession funds were received to aid the county, but all such funds were eliminated by the federal government for the year 1979. Inflation continued its upward surge in 1978 at an annual rate of 8.8% and at 1979 budget preparation time it was still escalating.

A conservative viewpoint was adopted in preparing the 1979 County Operating Budget. County employees were given an average of 6.2% cost-of-living increase which was within the federal government guidelines but did not enable them to stay even with current inflation rates. All capital outlays were eliminated excepting the purchase of sheriff department cars. Other operating expenses were held to 1978 levels.

The County Commissioners' Court definitely adopted a master jail plan in January 1979 to be constructed in two separate phases. Construction of Phase I has already started and is being financed through county budget allocations which began in calendar year 1977. Should Phase II be constructed, it would be necessary to ask the voters to approve a bond issue as the county could not possibly raise the necessary funds from its revenues.

A county-wide plan was also formulated in 1978 for all the various taxing units to provide for a tax revaluation of all real properties. Late in 1978 the Commissioners' Court voted not to participate in the program which resulted in all the taxing units for which the county collects taxes dropping the plan for tax revaluation. In February 1979, the Commissioners' Court reversed its previous decision and agreed to participate in the tax plan at a cost of \$352,673.22. Due to the former action of the court, no funds were budgeted in 1979 for this expenditure. As a result of current economic conditions and unrealistic projections that must be used, it is becoming almost impossible to prepare a realistic operating budget for a governmental body.

We express our appreciation to the officials and dedicated employees of the county who contributed information and their support during the past year. Only through the efforts of all concerned, especially my staff, has this report of county fiscal operations been prepared on a timely basis.

To the best of my knowledge and belief, this report of the financial operation of El Paso County for the year ending December 31, 1978, fairly represents its financial condition.

Respectfully Submitted,


W. H. SAMPLE, COUNTY AUDITOR

George
Angelos & Co.

MEMBERS:

AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

CERTIFIED PUBLIC ACCOUNTANTS

George Angelos, C.P.A.
James R. Fox, C.P.A.
Joseph P. Garrity, C.P.A.

1701 E. YANDELL DR.
EL PASO, TEXAS 79902
PHONE (915) 532-1473

Honorable T. Udell Moore, County Judge
Members of the Commissioners' Court
El Paso County, El Paso, Texas

We have examined the financial statements of the various Funds and Account Groups of THE COUNTY OF EL PASO, El Paso, Texas, for the year ended December 31, 1978, as shown on pages 4 through 55. Our examination was made in accordance with generally accepted auditing standards and, accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The County maintains detail records of general fixed assets, however, the records were not sufficient for us to satisfy ourselves that all the equipment and real estate was properly accounted for.

In our opinion, except for the general fixed assets explained above, the accompanying financial statements present fairly the financial position of the Funds of El Paso County, El Paso, Texas, at December 31, 1978, and the results of its operations for the year then ended, in conformity with generally accepted municipal accounting principles applied on a basis consistent with that of the preceding year.

George Angelos & Co.

George Angelos & Co.

April 5, 1979

COUNTY OF EL PASO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING DECEMBER 31, 1978

PURPOSE OF FUNDS AND ACCOUNT GROUPS:

General Fund - used to account for all of the general revenues of El Paso County, Texas (the county) not specifically levied or collected for other county funds, and for expenditures relative to the rendering of general services by the county.

Road and Bridge Fund - is a special revenue fund to account for revenues from an allocated percentage of the Ad Valorem tax levy by including the special road tax of 15¢ per \$100 assessed valuation, also any miscellaneous revenues derived for the express usage of the Road and Bridge Department. All expenditures from this fund are for the planning, building and maintenance of roads and bridges for public use.

Debt Service Funds - used to account for the payment of principal and interest on the general obligation bonds of the county. In compliance with the requirements of each bond indenture, separate bond accounts are maintained within the Debt Service Funds to service each of the county's outstanding bond issues.

General Fixed Assets Account Group - used to account for the fixed assets of the county. The cost of purchasing or constructing property by the various funds is recorded as an expenditure in those funds. These expenditures are capitalized in General Fixed Assets at that cost. No depreciation is provided on General Fixed Assets.

General Long-Term Debt Account Group - used to account for the outstanding principal balances of general obligation bonds of the county.

Investment in Securities - Investments are stated at cost, if purchased, or at estimated fair value at date of acquisition, if acquired by donation.

Property Taxes and Other Revenues - Revenue from property taxes, accrued penalties thereon, and certain other sources is recognized on the cash basis. The related tax receivables at year end have not, therefore, been included in revenue for the year but are shown as receivables on the balance sheet with an offsetting contra account, "Reserve for Encumbrances - Taxes."

Inventory - The inventory of materials and supplies is stated at cost. Since disbursements for the limited inventory-type items stocked are considered as expenditures at the time of purchase, inventory is shown on the balance sheet with an offsetting contra account.

COUNTY OF EL PASO, TEXAS

NOTES TO THE FINANCIAL STATEMENT :

FOR THE YEAR ENDING DECEMBER 31, 1978

Trust and Agency Funds - used to account for assets which are held by the county in capacity of trustee, custodian or agent.

Unemployment Compensation Coverage - As of January 1, 1978 the county became subject to federal and state laws requiring it to provide Unemployment Compensation Coverage on its employees. The county was offered three computation options and the Commissioners' Court decided on using the private cost plan offered by the Texas Association of Counties. CETA employees were excluded, but it was impossible to estimate accurately the premium cost until some experience had been acquired.

Commitments and Contingencies - The county is contingently liable in respect to various lawsuits and other claims in the ordinary course of its operations. The following is a list of civil cases presently pending against the County of El Paso:

- | | | | |
|-----|--|------|---|
| (1) | Telles
vs.
County of El Paso
EP-78-CA-5
U. S. District Court | (2) | Pornas
vs.
Montes, et al
78-460
65th District Court |
| (3) | Zarazosa
vs.
County of El Paso, et al
41st District Court | (4) | White
vs.
Moore
74-6178
171st District Court |
| (5) | Moore
vs.
County of El Paso
77-7644
243rd District Court | (6) | Moore
vs.
County of El Paso, et al
EP-78-CA-256
U. S. District Court |
| (7) | McKay
vs.
County of El Paso
34062
County Court at Law #3 | (8) | Telles
vs.
County of El Paso, et al
77-7478 (On Appeal No. 6828)
Court of Civil Appeals |
| (9) | De Anda
vs.
County of El Paso
6789
Court of Civil Appeals | (10) | E. E. O. C.
vs.
County of El Paso
EP-78-CA-192
U. S. District Court |

NOTES TO THE FINANCIAL STATEMENTS:

Commitments and Contingencies Continued:

- | | | | |
|------|---|------|---|
| (11) | Fixit Electric
vs.
County of El Paso
43157
County Court at Law | (12) | Triangle Electric Co.
vs.
County of El Paso
43111
County Court at Law |
| (13) | Texas Electronics and
Communications
vs.
Sample, et al
43272
County Court at Law | (14) | Taylor
vs.
Lozito, et al
78-6825
243rd District Court |
| (15) | McKay
vs.
County of El Paso
34062
County Court at Law #3 | | |

There are seventeen additional Civil Rights Cases involving the El Paso County Jail in which either the individual county commissioners, the county judge or the sheriff are named as defendants. The sheriff and members of Commissioners' Court are named in their official county capacities.

A recent United States Supreme Court decision has held that in a Civil Rights Case a governmental body, such as a county, may be directly liable. Until this ruling in *Monnell versus New York City* a county was not recognized as a person within the meaning of the Civil Rights Act insofar as liability was concerned.

COUNTY OF EL PASO, TEXAS

COMBINED BALANCE SHEET ALL FUNDS

DECEMBER 31, 1978

A S S E T S

	COMBINED TOTAL	GENERAL FUND	ROAD AND BRIDGE FUND
CASH IN DEPOSITORY	1 164 523	525 801	225 017
Change Funds	7 402	7 402	
<u>Taxes Receivable</u>			
Current	3 605 845	2 848 077	590 457
Delinquent	844 996	667 420	138 368
Total	4 450 841	3 515 497	728 825
Less:			
Reserve for Uncollectible Taxes	1 054 102	832 582	172 609
Net Taxes Receivable	3 396 739	2 682 915	556 216
Inventories - Office Supplies	4 341	4 341	
Miscellaneous Receivables and Fees	1 485 851	1 334 927	118 856
Prepaid Insurance	62 059	62 019	40
Investments	8 750 500	7 512 500	590 000
Securities Held in Trust	317 000	100 000	
Funds Available and to be Provided for Retirement of Bonds and Int.	1 293 445		
Due from Other Government Units	504 308	183 529	
<u>Deferred Charges</u>			
Lyon - Shamaley Funds	24 500	24 500	
Construction in Progress	643 332	263 198	
Land - Campbell Street Jail	1 200 000	1 200 000	
Amortized Purchases	53 302	53 302	
Fixed Assets:			
Land	1 354 758		
Buildings	9 999 844		
Highways	1 396 180		
Bridges and Culverts	119 300		
Flood Control	79 286		
Equipment Inventory	4 450 065		
Total Fixed Assets	17 399 433		
TOTAL ASSETS	36 306 735	13 954 434	1 490 129

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

Schedule A 1

REVENUE SHARING TRUST FUND	INTEREST & SINKING FUND	INTEREST & BONDED DEBT FUND	TRUST & AGENCY FUND	FIXED ASSET FUND
35 312	85 918		291 475	
	167 311			
	39 208			
	206 519			
	48 911			
	157 608			
	32 068			
450 000	198 000		217 000	
		1 293 445		
			320 779	
380 134				
				1 354 758
				9 999 844
				1 396 180
				119 300
				79 286
				4 450 065
				17 399 433
866 446	473 594	1 293 445	829 254	17 399 433

COUNTY OF EL PASO, TEXAS

COMBINED BALANCE SHEET, ALL FUNDS

DECEMBER 31, 1978

L I A B I L I T I E S

	COMBINED TOTAL	GENERAL FUND	ROAD AND BRIDGE FUND
Vouchers Payable	1 071 556	592 879	42 253
Bond Payable - Subsequent to 12-31-78	1 171 000		
Interest Payable - Subsequent to 12-31-78	122 445		
Equipment Contracts Payable	53 302	53 302	
Total Liabilities	2 418 303	646 181	42 253

APPROPRIATIONS, RESERVES AND FUND BALANCES

Appropriations - General	3 172 325	2 758 166	
Appropriations - Construction in Progress	643 332	263 198	
<u>Reserves</u>			
1978 Encumbrances - Taxes	7 897 475	6 237 821	1 293 211
Taxes Collected in Advance	0		
Contingencies	18 767	10 333	8 434
Prepaid Insurance	62 059	62 019	40
County Retirement Funds - Unclaimed	4 660	4 660	
Federal and Other Government Contributions - Jail Funds	73 228	73 228	
Due to Other Governmental Units	1 882 783	1 699 254	
Restricted Fund Deposits	278 097	278 097	
Total Appropriations & Reserves	14 032 726	11 386 776	1 301 685

Fund Balances

Trust and Agency Funds	281 454		
Inventory, Payroll and Change Fund	95 198	95 198	
Fixed Assets	17 399 433		
Unreserved Balances	2 079 621	1 826 279	146 191
Total Fund Balances	19 855 706	1 921 477	146 191

**TOTAL LIABILITIES, RESERVES,
AND FUND BALANCES**

36 306 735	13 954 434	1 490 129
-------------------	-------------------	------------------

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

REVENUE SHARING TRUST FUND	INTEREST & SINKING FUND	INTEREST & BONDED DEBT FUND	TRUST & AGENCY FUNDS	FIXED ASSETS FUND
72 153			364 271	
		1 171 000		
		122 445		
72 153		1 293 445	364 271	
414 159				
380 134				
	366 443			
			183 529	
794 293	366 443		183 529	
			281 454	
	107 151			17 399 433
	107 151		281 454	17 399 433
866 446	473 594	1 293 445	829 254	17 399 433

COMPARATIVE BALANCE SHEET FOR YEARS ENDINGDECEMBER 31, 1978, 1977 AND 1976

<u>A S S E T S</u>	<u>1978</u>	<u>1977</u>	<u>1976</u>
Cash in Depository	1 164 523	2 534 585	2 194 690
Change Funds	7 402	6 902	7 450
<u>Taxes Receivable</u>			
Current	3 605 845	3 126 702	3 092 861
Delinquent	844 996	715 652	561 352
Total	4 450 841	3 842 354	3 654 221
Less:			
Reserve for Uncollectible Taxes	1 054 102	851 231	727 421
Net Taxes Receivable	3 396 739	2 991 123	2 926 800
Inventories - Office Supplies	4 341	2 908	2 925
Miscellaneous Receivables and Fees	1 485 851	688 461	439 287
Prepaid Insurance	62 059	36 076	22 568
Investments	8 750 500	5 516 024	3 150 500
Securities - Held in Trust	317 000	193 976	191 000
Funds Available and to be provided for Retirement of Bonds and Interest	1 293 445	1 627 882	1 966 097
Investments - Federal Revenue Sharing Fund Anti-Recession Fund		585 000 374 476	700 000
Due from other Government Units	504 308		
<u>Deferred Charges:</u>			
Lyon-Shamaley Funds	24 500	24 500	24 500
Construction in Progress	643 332	517 372	144 000
Land - Campbell Street Jail	1 200 000		
Amortized Purchases	53 302		
<u>Fixed Assets - General</u>			
Land	1 354 758	1 354 757	1 354 757
Buildings	9 999 844	9 902 655	9 902 655
Highways	1 396 180	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	4 450 065	3 889 389	3 926 937
Total Fixed Assets	17 399 433	16 741 568	16 779 116
TOTAL ASSETS	36 306 735	31 840 853	28 548 933

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

COUNTY OF EL PASOCOMPARATIVE BALANCE SHEET FOR THE YEARS ENDINGDECEMBER 31, 1978, 1977 AND 1976

	<u>1978</u>	<u>1977</u>	<u>1976</u>
<u>L I A B I L I T I E S</u>			
Vouchers Payable	1 071 556	712 819	687 862
Bonds Payable	1 171 000	1 455 000	1 733 000
Interest Payable	122 445	172 882	233 097
Equipment Contracts Payable	53 302		
TOTAL LIABILITIES	2 418 303	2 340 701	2 653 959
<u>APPROPRIATIONS, RESERVES AND FUND BALANCES</u>			
Appropriations - General	3 172 325	890 595	964 539
Appropriations - Construction in Progress	643 332	517 372	
Reserves:			
Encumbrances	7 897 475	6 814 000	6 603 259
Taxes Collected in Advance		145 477	
Contingencies	18 767	17 717	16 985
Prepaid Insurance	62 059	36 076	22 568
County Retirement Funds - Unclaimed	4 660	4 660	4 660
Federal and Other Governmental			
Contributions - Jail Fund	73 228	545 561	236 358
Due to Other Governmental Units	1 882 783	11 491	2 916
Due to Other Funds		65 570	49 799
Restricted Fund Deposits	278 097	1 786 233	423 471
TOTAL RESERVES AND APPROPRIATIONS	14 032 726	10 834 752	8 324 555
Fund Balances:			
Trust and Agency Funds	281 454	167 142	157 020
Inventory Payroll and Change Fund	95 198	93 816	93 325
Investment in Fixed Assets	17 399 433	16 741 568	16 779 116
Unreserved Balances	2 079 621	1 662 874	540 958
TOTAL FUND BALANCES	19 855 706	18 665 400	17 570 419
TOTAL LIABILITIES, FUND BALANCES, RESERVES AND APPROPRIATIONS	36 306 735	31 840 853	28 548 933

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

COUNTY OF EL PASO, TEXAS
STATEMENT OF CHANGES IN TAXES RECEIVABLE
FOR THE YEAR ENDED DECEMBER 31, 1978

	<u>TOTAL</u>	<u>CURRENT TAXES</u>	<u>DELINQUENT TAXES</u>
TAXES RECEIVABLE, JANUARY 1, 1978	3 842 354	3 126 702	715 652
ADD:			
Tax Levy for 1978	7 282 817	7 282 817	
Transfers from Current Taxes	465 250		465 250
Penalties, Interest and Supplementals	554 430	508 637	45 793
Total Additions	<u>8 302 497</u>	<u>7 791 454</u>	<u>511 043</u>
Total Taxes Receivable and Additions	<u>12 144 851</u>	<u>10 918 156</u>	<u>1 226 695</u>
DEDUCT:			
Collections	6 919 684	6 627 379	292 305
Taxes Written Off as Uncollectible	309 076	219 682	89 394
Transfers to Delinquent	465 250	465 250	
Total Deductions	<u>7 694 010</u>	<u>7 312 311</u>	<u>381 699</u>
TAXES RECEIVABLE, DECEMBER 31, 1978	4 450 841	3 605 845	844 996
DEDUCT:			
Reserve for Uncollectible Taxes	<u>1 054 102</u>	<u>209 106</u>	<u>844 996</u>
NET TAXES RECEIVABLE, DECEMBER 31, 1978	<u>3 396 739</u>	<u>3 396 739</u>	

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

SUMMARY STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDSFOR THE YEAR ENDED DECEMBER 31, 1978

<u>FUND</u>	BALANCE JANUARY 1, 1978	RECEIPTS	DISBURSEMENTS	BALANCE DECEMBER 31, 1978
General	1 992 434	38 104 547	39 521 464	575 517
Road and Bridge	257 834	3 888 998	3 921 815	225 017
Revenue Sharing	20 365	5 335 619	5 319 672	36 312
Interest and Sinking	22 900	1 531 068	1 517 766	36 202
Trust - Various	241 052	4 938 034	4 887 611	291 475
TOTAL	<u>2 534 585</u>	<u>53 798 266</u>	<u>55 168 328</u>	<u>1 164 523</u>

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

STATEMENT OF INVESTMENTSDECEMBER 31, 1978

DESCRIPTION	DATE ACQUIRED	INTEREST RATE	MATURITY DATE	BANK VALUE
<u>County of El Paso Funds</u>				
Certificate of Deposit No. R-9849 Issued by First City National Bank	11-15-78	9.78%	03-30-79	\$ 500 000
Certificate of Deposit No. N-7202 Issued by El Paso National Bank	12-15-78	10.55%	04-17-79	1 825 000
Certificate of Deposit No. 7083 Issued by El Paso National Bank	12-05-78	10.275%	02-15-79	1 345 000
Certificate of Deposit No. 48132 Issued by State National Bank	12-28-78	10.647%	04-27-79	1 650 000
Certificate of Deposit No. 48096 Issued by State National Bank	11-28-78	9.327%	01-12-79	1 500 000
Certificate of Deposit No. 7088 Issued by American Bank of Commerce	10-31-78	9.689%	03-30-79	1 000 000
Certificate of Deposit No. 1570 Issued by First National Bank of Fabens	12-15-78	9.75%	01-31-79	530 000
Certificate of Deposit No. 48070 Issued by State National Bank	10-13-78	8.876%	01-31-79	75 000
TOTAL COUNTY FUNDS				<u>\$8 425 000</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. Also escrowed for investment purposes are Adult Probation Funds in the amount of \$125,000.

STATEMENT OF INVESTMENTSDECEMBER 31, 1978

DESCRIPTION	DATE ACQUIRED	INTEREST RATE	MATURITY DATE	BANK VALUE
<u>Federal Revenue Sharing Funds</u>				
Certificate of Deposit No. 48132 Issued by State National Bank	12-28-78	10.647%	04-27-79	\$ 50 000
Certificate of Deposit No. N-7202 Issued by El Paso National Bank	12-15-78	10.55%	04-17-79	75 000
Certificate of Deposit No. 48070 Issued by State National Bank	10-13-78	8.876%	01-31-79	<u>325 000</u>
TOTAL REVENUE SHARING FUNDS				<u>\$ 450 000</u>
<u>Adult Probation Funds</u>				
Certificate of Deposit No. 1570 Issued by First National Bank of Fabens	12-15-78	9.75%	01-31-79	70 000
Certificate of Deposit No. N-7083 Issued by El Paso National Bank	12-05-78	10.275%	02-15-79	<u>55 000</u>
TOTAL ADULT PROBATION FUNDS				<u>125 000*</u>
GRAND TOTAL OF FUNDS INVESTED				<u>9 000 000</u>

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

GENERAL FUNDBALANCE SHEETDECEMBER 31, 1978A S S E T S

CASH		525 801
CHANGE FUNDS		7 402
<u>TAXES RECEIVABLE:</u>		
Current	2 848 077	
Delinquent	667 420	
Total	<u>3 515 497</u>	
Less Reserve for Uncollectible Taxes	<u>832 582</u>	
Net Taxes Receivable		2 682 915
MISCELLANEOUS RECEIVABLES AND FEES		1 334 927
INVESTMENTS - SHORT TERM		7 512 500
INVENTORIES - OFFICE SUPPLIES		4 341
PREPAID INSURANCE		62 019
SECURITIES HELD IN TRUST		100 000
AMORTIZED PURCHASES		53 302
DEFERRED CHARGES - LYON-SHAMALEY FUNDS		24 500
CONSTRUCTION IN PROGRESS		263 198
DUE FROM OTHER GOVERNMENT UNITS		183 529
LAND-CAMPBELL STREET JAIL		<u>1 200 000</u>
 TOTAL ASSETS		 <u>13 954 434</u>

LIABILITIES, RESERVES AND BALANCE

VOUCHERS PAYABLE		592 879
APPROPRIATIONS - GENERAL		2 758 166
APPROPRIATIONS - CONSTRUCTION IN PROGRESS		263 198
EQUIPMENT CONTRACT PAYABLE		53 302
 RESERVES:		
1978 Encumbrances	6 237 821	
Contingencies	10 333	
Prepaid Insurance	62 019	
County Retirement Funds Unclaimed	4 660	
Federal and other Governmental		
Contributions - Jail Funds	73 228	
Due to other Governmental Units	1 699 254	
Restricted Fund Deposits	<u>278 097</u>	8 365 412
 <u>FUND BALANCE:</u>		
Unreserved Balance	1 826 279	
Inventory Payroll and Change Fund	<u>95 198</u>	<u>1 921 477</u>

<u>TOTAL LIABILITIES, RESERVES AND BALANCE:</u>		<u>13 954 434</u>
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Note: The accompanying notes are an integral part of this statement.

GENERAL FUNDANALYSIS OF CHANGES IN FUND BALANCEFOR THE YEAR ENDED DECEMBER 31, 1978

FUND BALANCE, JANUARY 1 1978		1 437 146
ADD:		
Revenues	12 317 212	
Interfund Transfers	<u>(49 715)</u>	<u>12 267 497</u>
		<u>13 704 643</u>
TOTAL FUND BALANCE AND ADDITIONS		
DEDUCT:		
Expenditures	10 070 518	
Adjustments to Appropriated Reserves	<u>1 807 846</u>	<u>11 878 364</u>
FUND BALANCE, DECEMBER 31, 1978		<u><u>1 826 279</u></u>

Note: Funds totaling \$95 198 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, 1978

			1978	
	ESTIMATED	ACTUAL	ACTUAL OVER OR UNDER *	1977 ACTUAL
<u>TAXES:</u>				
Current	4 984 000	4 888 587	95 413*	4 823 673
Delinquent	165 100	266 458	101 358	227 456
Total Taxes	5 149 100	5 155 045	5 945	5 051 129
BEER, WINE AND LIQUOR LICENSES	54 000	55 767	1 767	53 122
VITAL STATISTICS	150 000	147 399	2 601*	104 514
FINES AND BOND FORFEITURES	435 000	415 752	19 248*	521 751
FEES OF OFFICE	2 212 950	2 770 988	558 038	2 340 900
<u>RENTALS:</u>				
Parks	2 700	3 340	640	1 885
Coliseum and Liberty Hall	116 400	142 315	25 915	148 894
Total Rentals	119 100	145 655	26 555	150 779
<u>OTHER SOURCES:</u>				
City of El Paso Prisoner Contributions	59 000	0	59 000*	66 871
City of El Paso Computer Fees - Equipment	78 000	78 000	0	78 000
City of El Paso Employees Salary Refund	142 100	138 578	3 522*	153 936
Departmental Sales	88 200	84 792	3 408*	92 787
Texas Mixed Beverage Tax Rebate	310 500	356 936	46 436	312 152
State Per Capita Tax	21 200	21 260	60	21 314
Utility Reimbursements	76 000	115 215	39 215	85 575
Other Reimbursements	44 500	56 182	11 682	75 777
Ascarate Golf Course Receipts	142 300	111 148	31 152*	139 371
Various Concession Receipts	102 400	119 366	16 966	113 008
Miscellaneous Receipts	31 400	42 902	11 502	30 064
Miscellaneous Interest	147 000	455 568	308 568	182 397
Voter Registration	50 000	39 500	10 500*	10 698
Adult Probation Collections	103 000	104 372	1 372	118 760
Jury Fees	5 100	4 376	724*	5 494
Auto Licenses	175 000	175 000	0	175 000
Occupational Licenses	20 200	20 307	107	19 894
Adult Probation Reimbursement Fees	11 000	10 745	255*	9 006
Bail Bond Licenses	1 000	500	500*	1 000
Sheriff-Jail Maintenance Receipts	120 000	120 000	0	96 000
Land Sales	0	1 000	1 000	672
Ascarate Park Entrance Fees	72 000	60 462	11 538*	71 770
City of El Paso Amphitheatre Refund	4 000	5 515	1 515	1 895
Child Guidance Salaries	45 000	45 712	712	
Fabens-Canutillo Swimming Pool	0	2 915	2 915	0

GENERAL FUND

SUMMARY STATEMENT OF REVENUE - EST MATED AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1978

			1978	
	ESTIMATED	ACTUAL	ACTUAL OVER OR UNDER* ESTIMATED	1977 ACTUAL
<u>OTHER SOURCES (Continued)</u>				
Cash Surplus	1 340 500		1 340 500*	
TOTAL OTHER SOURCES	11 309 550	10 360 957	448 593*	1 861 441
Federal Anti-Recession Funds	1 525 818	1 456 255	69 563*	716 083
TOTAL	12 835 368	12 317 212	518 156*	10 799 719

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

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEARS ENDED DECEMBER 31, 1978 AND 1977

	APPRO- PRIATIONS	EXPENDITURES	UNEXPENDED BALANCE - DEFICIT *	1977 ACTUAL EXPENDITURES
<u>ADMINISTRATIVE</u>				
County Judge	78 147	82 395	4 248*	71 501
County Clerk				33 692
County Auditor	193 548	178 831	14 717	160 992
County Treasurer	28 661	28 413	248	27 449
County Purchasing Agent	147 754	135 297	12 457	95 775
Civil Defense	7 753	7 423	330	3 814
Elections and Voter Registration	157 420	139 336	18 084	108 398
Fire Prevention	47 000	22 989	24 011	0
Employee Benefits	679 371	513 396	165 975	385 860
Insurance - Workmen's Comp.	89 411	14 067	75 344	52 790
Assessing Charges	82 300	81 363	937	76 791
Miscellaneous and Postage	157 343	100 469	56 874	117 708
General Travel	22 500	19 641	2 859	19 110
Courthouse and Annex	787 925	681 569	106 356	582 016
Unemployment Tax	73 212	34 737	38 475	
Insurance - General	35 600	26 847	8 753	2 890
Insurance - Group Hospital	211 823	148 299	63 524	134 057
Regional Planning	34 846	24 668	10 178	23 668
Data Processing	633 272	492 081	141 191	446 499
Annual Audit	44 415	44 415	0	35 000
TOTAL ADMINISTRATIVE	3 512 301	2 776 236	736 065	2 378 010
<u>JUDICIAL AND LAW ENFORCEMENT</u>				
County Attorney	287 308	197 057	90 251	178 313
Sheriff and Jail	1 912 312	1 814 716	97 596	1 377 350
District Clerk	411 031	278 895	132 136	247 255
Courts of Civil Appeal	9 630	9 612	18	9 000
County Courts at Law Nos. 1, 2, 3 and 4	319 329	315 099	4 230	214 901
Justice of the Peace Courts Precincts 1 - 6	275 662	268 574	7 088	166 096
Constables, Precincts 1 - 6	39 419	38 819	600	35 034
Pre-Trial Release Dept.	110 401	107 644	2 757	89 491
Adult Probation	277 695	269 331	8 364	318 360
District Judges' Expense	87 184	87 076	108	68 073
District Courts Expense	565 883	565 942	59*	432 827
Juvenile Court	17 818	15 941	1 877	70 309
Jury Department	214 467	197 194	17 273	164 808
District Attorney	431 440	409 984	21 456	324 971
TOTAL JUDICIAL AND LAW ENFORCEMENT	4 959 579	4 575 884	383 695	3 696 788

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

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEARS ENDED DECEMBER 31, 1978 AND 1977

	APPRO- PRIATIONS	EXPENDITURES	UNEXPENDED BALANCE - DEFICIT *	1977 ACTUAL EXPENDITURES
<u>WELFARE</u>				
General Assistance	423 122	418 396	4 726	413 336
Child Welfare	246 400	246 400	0	220 973
Child Guidance	82 841	80 835	2 006	61 718
Paupers	7 376	7 152	224	3 399
Veterans' Assistance	42 223	41 879	344	39 364
TOTAL WELFARE	801 962	794 662	7 300	738 790
<u>HEALTH AND SANITATION</u>				
City - County Health Unit	757 113	732 277	24 836	717 066
Mental Health	119 400	114 566	4 834	112 240
Animal Control Center	36 537	36 515	22	29 385
TOTAL HEALTH AND SANITATION	913 050	883 358	29 692	858 691
<u>COUNTY PROMOTION AND DEVELOPMENT</u>				
Industrial Board	20 000	20 000	0	22 500
Advertising and Grant Match	140 991	129 233	11 758	46 836
County Library	53 337	52 894	443	23 746
Cooperative Ext. Service	72 640	71 324	1 316	66 752
TOTAL PROMOTION AND DEVELOPMENT	286 968	273 451	13 517	159 834
<u>PARKS AND RECREATION</u>				
Area Parks Expense:				
Ascarate, Canutillo, Lower Valley, McKelligon Canyon, and Tom Mays	257 057	240 358	16 699	205 330
Ascarate Park Golf Course	313 799	225 889	87 910	232 343
Coliseum and Liberty Hall	293 550	289 428	4 122	246 681
Amphitheatre	16 350	11 252	5 098	13 267
TOTAL PARKS AND RECREATION	880 756	766 927	113 829	697 621

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

GENERAL FUND

SUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONS

FOR THE YEARS ENDED DECEMBER 31, 1978 AND 1977

	<u>APPRO-</u> <u>PRIATIONS</u>	<u>EXPEN DITURES</u>	<u>UNEXPENDED</u> <u>BALANCE -</u> <u>DEFICIT *</u>	<u>1977</u> <u>ACTUAL</u> <u>EXPENDITURES</u>
<u>SPECIAL PROJECTS:</u>				
Equipment	29 536		29 536	96 329
Personnel Department	15 000		15 000	
Various Departments				40 000
TOTAL SPECIAL PROJECTS	44 536		44 536	136 329
TOTAL	11 399 152	10 070 518	1 328 634	8 666 063

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

GENERAL FUNDSTATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDING DECEMBER 31, 1978

	<u>ESTIMATED</u> <u>REVENUE</u>	<u>ACTUAL</u> <u>REVENUE</u>	<u>ACTUAL OVER OR</u> <u>UNDER* ESTIMATED</u>
REVENUES:			
Ad Valorem Taxes - Current	4 984 000	4 888 587	95 413*
Ad Valorem Taxes - Delinquent	165 100	266 458	101 358
Beer, Wine and Liquor Licenses	54 000	55 767	1 767
Fines and Misdemeanors	435 000	415 703	19 297*
Voter Registration	50 000	39 500	10 500*
State Per Capita Tax	21 200	21 200	60
Texas Mixed Beverage Tax Rebate	310 500	356 906	46 436
Stationery Stock Sales	36 400	38 730	2 380
Jail Commissary Sales	51 800	46 011	5 789*
City El Paso Employee Salary Refunds	142 100	138 579	3 521*
Sheriff Jail Maintenance Rec.	120 000	120 000	
Probation Collections	103 000	104 372	1 372
Jury Fees	5 100	4 377	723*
Auto Licenses	175 000	175 000	
Occupation Licenses	20 200	20 307	107
Adult Probation Reimbursement Fees	11 000	10 746	254*
Cash Surplus	1 340 500		1 340 500*
Fabens-Canutillo Swimming Pools	0	2 915	2 915
Land Sales	0	1 000	1 000
Bail Bond Permits	1 000	500	500*
Tax Assessor-Collector Collections	25 000	38 043	13 043
City Amphitheatre Operating Refunds	4 000	5 515	1 515
Child Guidance Salaries	45 000	45 712	712
RENTALS:			
Coliseum	96 000	111 981	15 981
Coliseum Parking	20 400	30 334	9 934
McKelligon Canyon	1 800	2 981	1 181
Ascarate Golf Course	142 300	111 148	31 152*
Ascarate Park Concessions	4 600	4 661	61
Ascarate Park Entrance Fees	72 000	60 462	11 538*
Western Playland Receipts	48 000	59 042	11 042
City of El Paso-Prisoners' Contributions	59 000		59 000*
City of El Paso Computer Operations	78 000	78 000	
Coliseum Concessions	49 800	55 662	5 862
Utility Reimbursements	76 000	115 215	39 215
Other Reimbursements	44 500	56 182	11 682
Miscellaneous Receipts	31 400	42 902	11 502
Interest from Investments	147 000	455 568	308 568
McKelligon Amphitheater Receipts	900	358	542*

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

GENERAL FUNDSTATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1978

	<u>ESTIMATED</u> <u>REVENUE</u>	<u>ACTUAL</u> <u>REVENUE</u>	<u>ACTUAL OVER OR</u> <u>UNDER* ESTIMATED</u>
<u>FEES OF OFFICE:</u>			
Tax Assessor and Collector	1 252 000	1 494 951	242 951
County Attorney	50 950	50 878	72*
County Clerk	503 300	764 494	261 194
County Courts at Law Nos. 1, 2, 3 and 4	14 300	17 338	3 038
County Judge	1 200	812	388*
County Sheriff	305 000	173 659	131 341*
Constables	4 900	6 406	1 506
District Clerk	200 000	364 928	164 928
Justice of Peace 1-6 Fees	6 300	6 877	577
	<u>11 309 550</u>	<u>10 860 957</u>	<u>448 593*</u>
Federal Anti-Recession Funds	<u>1 525 818</u>	<u>1 456 255</u>	<u>69 563*</u>
TOTAL REVENUE	<u>12 835 368</u>	<u>12 317 212</u>	<u>518 156*</u>

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

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS.FOR THE YEAR ENDED DECEMBER 31, 1978

	APPROPRIATIONS	EXPENDITURES	UNEXPENDED BALANCE- DEFICIT*
<u>EXPENSES:</u>			
<u>County Judge</u>			
Salaries	71 547	75 815	4 268*
Office Expense	6 600	6 580	20
	<u>78 147</u>	<u>82 395</u>	<u>4 248*</u>
<u>County Courts at Law Nos.</u>			
<u>1, 2, 3 & 4</u>			
Salaries	257 634	256 847	787
Office Expense	14 275	13 250	1 025
	<u>271 909</u>	<u>270 097</u>	<u>1 812</u>
<u>County Court at Law Administration</u>			
Salaries	45 020	43 481	1 539
Office Expense	2 400	1 522	878
	<u>47 420</u>	<u>45 003</u>	<u>2 417</u>
<u>Courts of Civil Appeals</u>			
Salaries	9 630	9 612	18
	<u>9 630</u>	<u>9 612</u>	<u>18</u>
<u>County Attorney</u>			
Salaries	247 908	163 619	84 289
Office Expense	10 100	9 268	832
Delinquent Tax Expense	10 000	5 288	4 712
Car Allowance	2 400	2 400	
Travel	2 000	1 633	367
New Equipment	14 900	14 849	51
	<u>287 308</u>	<u>197 057</u>	<u>90 251</u>
<u>County Sheriff</u>			
Salaries - Deputies	594 982	590 425	4 557
Salaries - Jailors	616 013	614 734	1 279
Salaries - Longevity	34 120	29 043	5 077
Postage and Stationery	11 500	9 259	2 241
Automobile Repair	30 695	17 541	13 154
Telephone and Telegraph	35 000	32 460	2 540
Gas & Oil	59 450	53 648	5 802
Travel	32 100	29 817	2 283
General Expense	72 893	70 584	2 309
Jail Subsistence	110 000	102 506	7 494
Jail Maintenance	113 350	90 047	23 303
Commissary and Medicine	48 200	40 031	8 169
Other Equipment	21 025	16 454	4 571
Car Allowance	3 300	3 163	137
Liability and Supplemental Life Ins.	39 029	35 164	3 865
Capital Outlays-Autos - Trucks	50 105	50 105	
Education Program-Jail Personnel	13 440	9 908	3 532
Cooks and Bakers School	16 84	9 562	7 283
Sub Station No. 3	10 260	10 265	
	<u>1 912 312</u>	<u>1 814 716</u>	<u>97 596*</u>

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1978

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>EXPENSES</u>			
<u>County Treasurer</u>			
Salaries	26 121	26 048	73
Office Expense	2 540	2 365	175
	<u>28 661</u>	<u>28 413</u>	<u>248</u>
<u>County Auditor</u>			
Salaries	185 648	170 975	14 673
Office Expense	7 450	7 446	4
Capital Expense - Machines, etc.	450	410	40
	<u>193 548</u>	<u>178 831</u>	<u>1 717</u>
<u>Data Processing</u>			
Salaries	308 334	194 574	113 760
Salaries - City	143 643	120 324	23 319
Office Expense & Supplies	58 460	58 141	319
Rentals	90 535	88 544	1 991
Car Allowance	300	300	
Travel	1 000	0	1 000
Lease Purchasing	31 000	30 198	802
	<u>633 272</u>	<u>492 081</u>	<u>141 191</u>
<u>County Purchasing Agent</u>			
Salaries	73 334	73 256	78
Office Expense	13 820	7 427	6 393
Stationery Stock	31 000	28 541	2 459
Machine Maintenance	28 500	25 367	3 133
Auto Expense	1 100	707	393
	<u>147 754</u>	<u>135 298</u>	<u>12 456</u>
<u>District Clerk</u>			
Salaries	375 131	246 933	128 198
Office Expense	29 000	26 112	2 888
New Equipment	6 000	4 950	1 050
Car Allowance	900	900	
	<u>411 031</u>	<u>278 895</u>	<u>132 136</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1978

	APPROPRIATIONS	EXPENDITURES	UNEXPENDED BALANCE - DEFICIT *
<u>EXPENSES</u>			
<u>District Attorney</u>			
Salaries	329 060	321 327	7 733
Office Expense	28 500	27 146	1 354
Car Allowances	2 880	2 880	
Conduct of Criminal Affairs	19 000	10 651	8 349
Post Conviction Affairs	52 000	47 980	4 020
	<u>431 440</u>	<u>409 984</u>	<u>21 456</u>
<u>Pre-Trial Release Department</u>			
Salaries	86 801	86 507	294
Car Allowance	7 200	5 999	1 201
Travel	1 025	1 025	
Office Expense	2 175	1 139	1 036
Rent and Utilities	10 200	10 100	100
Communications	3 000	2 874	126
	<u>110 401</u>	<u>107 644</u>	<u>2 757</u>
<u>Justices of the Peace, Pct 1-6</u>			
Salaries - Clerical	95 787	95 564	223
Salaries - Judges	73 995	73 705	290
Expense Allowance	18 000	17 458	542
Office Supplies	6 530	4 012	2 518
Stationery Stock & Miscellaneous	4 350	3 421	929
Legal Fees	77 000	74 414	2 586
	<u>275 662</u>	<u>268 574</u>	<u>7 088</u>
<u>Constables - Precincts 1-6</u>			
Salaries	37 719	37 193	526
Miscellaneous	1 700	1 626	74
	<u>39 419</u>	<u>38 819</u>	<u>600</u>
<u>City-County Health Unit</u>			
Operating Expense	757 113	732 277	24 836
<u>Charities</u>			
Pauper Burials	7 000	6 900	100
Pauper Clothing	76	76	
Pauper Travel	300	176	124
	<u>7 376</u>	<u>7 152</u>	<u>224</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1978

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>EXPENSES</u>			
<u>General Assistance</u>			
Salaries	108 858	106 561	2 297
Food, Rent, Etc.	294 600	294 453	147
Office Expense	3 100	2 315	785
Car Allowance	9 000	8 600	400
Telephone and Telegraph	4 300	3 813	487
Other Travel	1 971	1 970	1
Capital Outlays - Furniture & Fix.	600	0	600
Capital Outlays - Other Equipment	693	684	9
	<u>423 122</u>	<u>418 396</u>	<u>4 726</u>
<u>Mental Health</u>			
Clothing	1 800	130	1 670
Trial Fees, Clerical	9 900	7 685	2 215
Transportation	7 700	6 751	949
El Paso Center Mental Health Service Center	100 000	100 000	0
	<u>119 400</u>	<u>114 566</u>	<u>4 834</u>
<u>District Judges</u>			
Salaries	86 284	86 176	108
Salaries - Juvenile Board	900	900	
	<u>87 184</u>	<u>87 076</u>	<u>108</u>
<u>Child Welfare</u>			
Operating Expense	246 400	246 400	
<u>Child Guidance</u>			
Operating Expense	82 841	80 835	2 006
<u>Co-op Extension Service</u>			
Salaries	53 874	53 577	297
Office Expense	7 000	6 724	276
Home Demonstration	800	799	1
Auto Allowance	6 600	6 550	50
Other Travel Expense	1 800	1 395	405
New Equipment	666	666	
Agricultural Supplies	1 900	1 612	288
	<u>72 640</u>	<u>71 323</u>	<u>1 317</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1978

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>EXPENSES:</u>			
<u>Civil Defense</u>			
Operating Expense	7 75	7 423	330
<u>General and Administrative</u>			
Insurance - Hospital	211 82	148 299	63 524
Insurance - General	35 60	26 847	8 753
Insurance - Workmen's Compensation	89 41	14 067	75 344
Miscellaneous Expense	21 84	6 564	15 279
Postage	135 50	93 905	41 595
Retirement Contributions	309 14	223 909	85 238
Social Security	370 22	289 486	80 738
Travel	22 50	19 641	2 859
Assessing	82 30	81 363	937
Outside Audit	44 41	44 415	
Regional Planning	34 84	24 668	10 178
Dues and Advertising	140 99	129 233	11 758
Unemployment Tax	73 21	34 737	38 475
Fire Prevention Contract	25 00	2 127	22 873
Fire Prevention Equipment	22 00	20 862	1 138
	<u>1 618 812</u>	<u>1 160 123</u>	<u>458 689</u>
<u>County Library</u>			
Salaries	37 162	37 079	83
Gas, Oil and Bookmobile Maint.	4 900	4 683	217
Utilities	1 250	1 175	75
New Books	7 175	7 135	40
Office Expense	1 425	1 416	9
Auto Allowance	1 200	1 200	
Miscellaneous	225	206	19
	<u>53 337</u>	<u>52 894</u>	<u>443</u>
<u>Industrial Board</u>			
Operating Expense	20 000	20 000	
<u>Animal Control</u>			
	36 537	36 515	22
<u>Veterans' Assistance</u>			
Salaries	36 773	36 773	
Auto Allowances and Travel	2 900	2 900	
Office Expense	2 550	2 206	344
	<u>42 223</u>	<u>41 879</u>	<u>344</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1978

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>EXPENSES:</u>			
<u>District Courts</u>			
Legal Fees	242 000	245 707	3 707*
Office Expense	36 825	36 825	
6th Judicial District Expense	6 663	6 663	
Reporters Salaries	158 664	159 327	663*
Interpreters Salaries	10 343	10 342	1
Salaries - Others	107 063	102 755	4 308
Office Supplies & Equipment	4 325	4 324	1
	<u>565 883</u>	<u>565 943</u>	<u>60*</u>
 <u>Courthouse</u>			
Salaries - Heating Plant	76 402	76 100	302
Fuel	44 000	44 000	
Telephone and Telegraph	4 900	4 325	575
Light and Power	224 000	218 289	5 711
Water	27 700	26 645	1 055
Janitors' Supplies	9 750	8 715	1 035
Janitors' Salaries	229 575	143 905	85 670
Building Charges	52 500	51 505	995
Capital Expenditures	18 300	17 007	1 293
Car Allowance	1 200	1 200	
	<u>688 327</u>	<u>591 691</u>	<u>96 636</u>
 <u>Courthouse Annex</u>			
Salaries - Heating Plant	13 379	13 515	136*
Salaries - Janitors	27 419	27 187	232
Light and Power	38 000	33 379	4 621
Fuel	4 500	3 639	861
Water	3 000	2 330	670
Supplies	5 000	2 609	2 391
Building Charges	8 000	6 918	1 082
Car Allowance	300	300	
	<u>99 598</u>	<u>89 877</u>	<u>9 721</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1978

<u>EXPENSE</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURE</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>Parks and Recreation</u>			
Administration Salaries	14 867	14 832	35
Park Entrance Sec. Contract	15 000	14 083	917
Capital Exp. - Canutillo	6 700	6 693	7
Youth Activity Program	6 350	6 350	
Capital Exp. - Ascarate Park	2 775	2 250	525
Capital Exp. - Lower Valley	5 000	4 997	3
Capital Exp. - McKelligon Canyon	3 000	3 000	
Capital Expense - Tom Mays Park	3 000	0	3 000
Salaries - Park Operations	109 217	108 177	1 040
Parks Operating Expense	44 792	41 280	3 512
Repairs and Maintenance Supplies	5 731	5 731	
Swimming Pool Salaries	25 615	19 861	5 754
Swimming Pool Utilities	6 700	4 829	1 871
Swimming Pool Supplies	8 310	8 276	34
	<u>257 057</u>	<u>240 359</u>	<u>16 698</u>
<u>Ascarate Park Golf Course</u>			
Salaries	229 099	143 498	85 601
Supplies and Repairs	37 000	36 569	431
Gas and Oil	5 700	5 700	
Utilities	16 000	14 656	1 344
Fertilizer and Chemicals	3 000	8 997	3
Capital Exp. - Machines, etc.	17 000	16 470	530
	<u>313 799</u>	<u>225 890</u>	<u>87 909</u>
<u>Coliseum</u>			
Administrative Salaries	33 973	33 631	342
Administrative Expense	1 000	945	55
Auto Expense	3 000	2 621	379
Salaries	108 877	109 372	495*
Supplies	37 800	37 587	213
Utilities	39 000	35 495	3 505
Repairs	2 000	2 114	114*
Capital Improvements	35 000	34 940	60
Betterments	6 400	6 284	116
Supplies - Liberty Hall	500	438	62
Ice Equipment Maintenance	26 000	26 000	
	<u>293 550</u>	<u>289 427</u>	<u>4 123</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1978

	<u>APPROPRIATIONS</u>	<u>EXPENDITURE</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>EXPENSES</u>			
<u>Adult Probation Department</u>			
Salaries	209 008	208 989	19
Car Allowance	22 800	16 200	6 600
Office Expense	18 386	18 112	274
Professional Services	5 280	4 395	885
Telephone and Telegraph	21 071	20 568	503
Travel	1 150	1 067	83
	<u>277 695</u>	<u>269 331</u>	<u>8 364</u>
 <u>Court of Domestic Relations</u>			
Salaries	16 418	15 811	607
Office Expense	1 400	130	1 270
	<u>17 818</u>	<u>15 941</u>	<u>1 877</u>
 <u>Jury Department</u>			
Jury Supplies	2 200	2 200	
Meals	11 000	10 756	244
Jurors' Fees	190 000	172 971	17 029
Jury Bailiff	11 267	11 266	1
	<u>214 467</u>	<u>197 193</u>	<u>17 274</u>
 <u>Election Bureau</u>			
Salaries	85 870	68 879	16 991
Car Allowance	1 800	1 650	150
Office Expense	19 750	19 723	27
Election Expense	50 000	49 084	916
	<u>157 420</u>	<u>139 336</u>	<u>18 084</u>
 <u>Amphitheater</u>			
Salaries	135		135
Utilities	5 500	3 568	1 932
Telephones	350		350
Operating Supplies & Repairs	2 365	2 361	4
Professional Services	1 500		1 500
Insurance - General	2 500	1 967	533
Capital Expense - Machines, Etc.	4 000	3 356	644
	<u>16 350</u>	<u>11 252</u>	<u>5 098</u>

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

GENERAL FUND

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS

FOR THE YEAR ENDED DECEMBER 31, 1978

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>EXPENSES:</u>			
<u>Special Project</u>			
Personnel Department	15 000		15 000
Purchase Equipment	29 536		29 536
	<u>44 536</u>		<u>44 536</u>
<u>TOTAL EXPENSES</u>	<u>11 399 152</u>	<u>10 070 518</u>	<u>1 328 634</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, 1978

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER * ESTIMATED</u>
<u>REVENUES</u>			
Ad Valorem Taxes - Current	1 179 000	1 150 184	28 816*
Ad Valorem Taxes - Delinquent	38 000	49 676	11 676
Oil, Gas, Grease, Etc. Refund	72 500	89 475	16 975
Lateral Road Funds	31 879	31 879	0
Miscellaneous	470	3 581	3 111
Interest	30 000	41 029	11 029
Cash Surplus	10 319	10 319*	0
	<u>1 362 168</u>	<u>1 365 824</u>	<u>3 656</u>

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS Schedule C-4FOR THE YEAR ENDED DECEMBER 31, 1978

	<u>APPRO- PRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>EXPENSES</u>			
<u>Administrative</u>			
Commissioners' Salaries	74 272	73 954	318
Commissioners' Auto Allowances	11 000	11 400	400*
Commissioners' Office Expense	1 200	607	593
	<u>86 472</u>	<u>85 961</u>	<u>511</u>
<u>Engineering Department</u>			
Salaries - Administrative	71 680	65 124	6 556
Auto Expense	1 333	889	444
Office Expense	3 000	2 306	694
	<u>76 013</u>	<u>68 319</u>	<u>7 694</u>
<u>Construction and Maintenance of Roads, Bridges, Etc.</u>			
Salaries - Precinct	487 083	458 516	28 567
Lateral Road Maintenance	75 000	67 083	7 917
Street Lights	50 000	38 557	11 443
Other Precinct Expense	118 000	120 235	2 235*
Right-of-Way	15 000	3 200	11 800
Gas and Oil	160 000	151 922	8 078
New Equipment	149 000	146 931	2 069
	<u>1 054 083</u>	<u>986 444</u>	<u>67 639</u>

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

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1978

	APPRO- PRIATIONS	EXPENDITURES	UNEXPENDED BALANCE - DEFICIT *
<u>Miscellaneous</u>			
Insurance - Hospital	20 000	14 236	5 764
Insurance - Workmens' Compensation	35 100	30 453	4 647
Social Security	39 500	35 385	4 115
Retirement Contributions	28 950	28 986	36*
Miscellaneous Expenses	2 850	1 792	1 058
Cemetery and Clinics	200		200
Assessing Charges - Tax Assessor	19 000	16 868	2 132
	<u>145 600</u>	<u>127 720</u>	<u>17 880</u>
TOTAL EXPENDITURES	<u>1 362 168</u>	<u>1 268 444</u>	<u>93 724</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, 1978

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 Treasury Department for the first six months of 1972 in the sum of \$519,455. The check was received on December 10, 1972. For the years 1973 through 1978 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, such funds were to be used only for certain broad categories. By the amended Public Law 94-488, the broad categories under which these funds could be spent were eliminated. Subsequently, all of the Revenue Sharing funds could be spent in the same manner as the revenues that were derived from local sources.

From the inception of the Revenue Sharing Program, El Paso County had established a separate annual budget on a departmental basis and had set up a separate general ledger to maintain control of revenue and expenditures. Under the amended act, even though the accounting procedures of spending by categories were changed, we desired to continue a separation of Revenue Sharing funds from our locally derived funds.

The United States Treasury Department requires that these funds must be either spent or encumbered within twenty-four months after the end of the entitlement period. By the amended act it was necessary that a county have an independent audit of its total revenues and expenditures which included Revenue Sharing Funds at least one year out of every three year period in which such funds were received. The independent audit firm making the annual El Paso County Audit, which is required by Texas State Statutes, will submit a copy to the United States Treasury Department.

REVENUE SHARING TRUST FUND

BALANCE SHEET

DECEMBER 31, 1978

ASSETS

CASH	36 312
INVESTMENTS - SHORT TERM	450 000
CONSTRUCTION IN PROGRESS	<u>380 134</u>
TOTAL ASSETS	<u>866 446</u>

LIABILITIES AND APPROPRIATIONS

VOUCHERS PAYABLE	72 153
APPROPRIATIONS:	
General	414 159
Construction in Progress	<u>380 134</u>
TOTAL LIABILITIES AND APPROPRIATIONS	<u>866 446</u>

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

REVENUE SHARING TRUST FUND
ANALYSIS OF CHANGES IN CASH BALANCES

DECEMBER 31, 1978

CASH BALANCE, January 1, 1978		20 365
ADD:		
Accounts Receivable January 1, 1978	0	
U. S. Treasury Department	2 253 728	
Interest Earned	51 476	
Short-Term Investments - January 1, 1978	<u>585 000</u>	<u>2 890 204</u>
Cash Balance and Additions		2 910 569
DEDUCT:		
Expenditures	2 460 096	
Short-Term Investments - Dec. 31, 1978	450 000	
Vouchers Payable - January 1, 1978	36 314	
Vouchers Payable - December 31, 1978	<u>(72 153)</u>	<u>2 874 257</u>
Other Deferred Charges		
TOTAL CASH BALANCE, December 31, 1978		<u><u>36 312</u></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, 1978

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER* ESTIMATED</u>
<u>REVENUES</u>			
U. S. Treasury Receipts	2 250 000	2 253 728	3 728
Interest	40 000	51 476	11 476
Prior Years Approp. Unexpended	69 000	0	69 000*
Total Revenue	<u>2 359 000</u>	<u>2 305 204</u>	<u>53 796*</u>

STATEMENT OF EXPENDITURES COMPARE WITH APPROPRIATIONS

FOR THE YEAR ENDED DECEMBER 31, 1978

	<u>APPRO- PRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>EXPENSES:</u>			
<u>County Clerk</u>			
Salaries	338 906	331 047	7 859
Office Expense	58 000	43 626	9 374
Operating Expense	5 500	5 199	301
Professional Services (legal fees)	48 000	35 861	12 139
Travel and Transportation	1 000	780	220
Cap. O/Lays-Off. Mach., Furn. & Fix.	15 450	11 582	3 868
	<u>466 856</u>	<u>433 095</u>	<u>33 761</u>
<u>County Tax Assessor - Collector</u>			
Salaries	460 077	456 732	3 345
Extra Help	43 500	34 183	9 317
Car Allowances	11 700	11 500	200
Office Expense	88 500	85 681	1 819
Other Expenses - Branch Offices	17 640	15 112	1 528
Communication Services	13 500	13 433	67
Travel	3 500	2 887	613
Cap. O/Lays-Off. Mach., Furn. & Fix.	2 575	1 704	871
	<u>640 992</u>	<u>623 232</u>	<u>17 760</u>

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

REVENUE SHARING TRUST FUNDSTATEMENT OF REVENUES - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1978

	APPRO- PRIATIONS	EXPENDITURES	UNEXPENDED BALANCE - DEFICIT *
<u>County Sheriff</u>			
Salaries - Special Account	370 590	367 990	2 600
<u>Juvenile Probation</u>			
Salaries	329 481	317 634	11 847
Car Allowance	16 800	16 323	477
Office Supplies	10 900	10 897	3
Professional Serv - Nurse	14 500	12 651	1 849
Other Expenses - Subsistence	9 800	9 797	3
Communication Service	7 700	7 613	87
Utilities	7 000	6 418	582
Transportation and Repairs	15 250	14 575	675
Repairs and Maintenance - Plant	13 900	13 887	13
Miscellaneous	1 800	1 650	150
Cap. O/Lays - Automotive Equip.	6 200	6 176	24
Cap. O/Lays - Other Mach. & Equip.	4 399	4 164	235
	<u>437 730</u>	<u>421 785</u>	<u>15 945</u>
<u>General and Administrative</u>			
Social Security	128 785	94 547	34 238
Retirement Contributions	97 639	81 726	15 913
Unemployment Tax	8 500	6 507	1 993
	<u>234 924</u>	<u>182 780</u>	<u>52 144</u>
<u>Indigent Health Services</u>			
Salaries	52 917	51 443	1 474
Extra Help	1 656	1 619	37
Office Expense	3 850	2 516	1 334
Operating Supplies	6 450	6 195	255
Ambulance Services	67 000	63 453	3 547
Medical Examiner	33 685	33 657	28
Other Expenses (Lab.)	41 100	36 996	4 104
Communications	1 250	1 024	226
	<u>207 908</u>	<u>196 903</u>	<u>11 005</u>
<u>Construction Project</u>			
Remodeling of R. E. Thomason Hospital	354 177	234 311	119 866
TOTAL	<u>2 713 177</u>	<u>2 460 096</u>	<u>253 081</u>

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

REVENUE SHARING TRUST FUND

ANALYSIS OF CHANGES IN A PROPRIATED BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1978

APPROPRIATED BALANCE - JANUARY 1, 1978		569 009
<u>ADD:</u>		
U. S. Treasury Receipts	2 253 728	
Interest Earned	<u>51 476</u>	2 305 204
APPROPRIATED BALANCE AND ADDITIONS		2 874 213
<u>DEDUCT:</u>		
Expenditures	2 460 096	
Vouchers Payable Adjustment	<u>(42)</u>	2 460 054
TOTAL APPROPRIATED BALANCE, DECEMBER 31, 1978		<u>414 159</u>

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

REVENUE SHARING TRUST FUNDSTATEMENT OF EXPENDITURESFOR THE YEAR ENDED DECEMBER 31, 1978FUNCTION - ACTIVITY

<u>Operating/Maintenance Expenditures</u>		
Public Safety	779 435	
Health	196 903	
Multipurpose and General Government	604 252	
Financial Administration	<u>621 528</u>	
TOTAL OPERATING/MAINTENANCE EXPENDITURES		2 202 118
<u>Special Projects</u>		
Construction Project		
R. E. Thomason Hospital	<u>234 311</u>	
TOTAL SPECIAL PROJECTS		234 311
<u>Capital Expenditures</u>		
Multipurpose and General Government	11 582	
Public Safety	10 339	
Financial Administration	<u>1 704</u>	
TOTAL CAPITAL EXPENDITURES		<u>23 625</u>
TOTAL		<u>2 460 054</u>

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

INTEREST AND SINKING FUNDBALANCE SHEETDECEMBER 31, 1978ASSETS

CASH		85 918
TAXES RECEIVABLE:		
Current	167 311	
Delinquent	<u>39 208</u>	
	206 519	
LESS RESERVE FOR UNCOLLECTIBLE TAXES	<u>48 911</u>	
NET TAXES RECEIVABLE		157 608
MISCELLANEOUS RECEIVABLES AND FEES		32 068
INVESTMENTS - SHORT TERM		<u>198 000</u>
TOTAL ASSETS		<u>473 594</u>
<u>LIABILITIES, RESERVES AND FUND BALANCE</u>		
RESERVE FOR ENCUMBRANCES - 1978		366 443
FUND BALANCE		<u>107 151</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		<u>473 594</u>

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

INTEREST AND SINKING FUND
ANALYSIS OF CHANGES IN FUND BALANCE
DECEMBER 31, 1978

FUND BALANCE, JANUARY 1, 1978		78 053
ADD:		
Inter-fund Transfer	49 715	
Revenues	<u>344 231</u>	<u>393 946</u>
TOTAL FUND BALANCE AND ADDITIONS		471 999
<u>DEDUCT:</u>		
Adjustment-Uncollectible Taxes	24 998	
Expenditures	<u>339 850</u>	<u>364 848</u>
FUND BALANCE, DECEMBER 31, 1978		<u>107 151</u>

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

INTEREST AND SINKING FUNDS

STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1978

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER* ESTIMATED</u>
<u>REVENUES:</u>			
Ad Valorem Taxes - Current	320 113	311 640	8 473*
Ad Valorem Taxes - Delinquent	9 900	13 535	3 635
Interest from Investments	11 504	19 056	7 552
TOTAL REVENUES	<u>341 517</u>	<u>344 231</u>	<u>2 714</u>

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS

FOR THE YEAR END DECEMBER 31, 1978

	<u>APPRO- PRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>EXPENSES:</u>			
Assessing Charges - Tax Assessor	6 250	4 780	1 470
Interest on Public Debt	50 437	50 437	0
Fiscal Agent's Fees-Serv. Public Debt	830	633	197
	<u>57 517</u>	<u>55 850</u>	<u>1 667</u>
Cash Paid to Fiscal Agent: For Retirement of Public Debt	284 000	284 000	0
	<u>284 000</u>	<u>284 000</u>	<u>0</u>
TOTAL EXPENSES	<u>341 517</u>	<u>339 850</u>	<u>1 667</u>

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, 1978

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

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

2. Purpose of Funds - The purpose for which each of the Trust and Agency Funds was created is as follows:

- A. 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 quarterly.

- 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 \$6.00 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 \$9,600 annually. As of December 31, 1973, the date of the last actuarial valuation of the system, service cost was being funded at a rate sufficient to amortize the cost over an 8.88 year period. An actuarial valuation of the system was made as of December 31, 1977 and on December 11, 1978 the Commissioners' Court upgraded the system effective January 1, 1979 which allows the service cost to be funded at a rate sufficient to amortize the cost over a 24.36 year period. Information relating to the amount of vested benefits is not available from the TCDRS.

COUNTY OF EL PASO, TEXAS

TRUST AND AGENCY FUNDS

Notes to Financial Statements
For the Year ending December 31, 1978

- 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. West Texas Regional Adult Probation Department Fund - This fund was established on September 1, 1978 on which date the adult probation functions were taken over and subsequently financed by the State of Texas. The County Auditor serves as accounting and fiscal agent for the Adult Probation Fund per an operating contract between the State District Judges and the El Paso County Commissioners' Court.
- G. County Attorney Child Support Program - This program is operated under a contract between El Paso County and the Texas Department of Human Resources, dated January 12, 1976. The county pays 25% of the expenses (less incentive payments) and the state pays 75%.
- H. Juvenile Court Administration Program - This program was established on March 1, 1976 and will expire on February 28, 1979. The purpose was to facilitate the disposition of cases in Juvenile Court through an improved management system and to relieve the judge of many administrative duties.
- I. Juvenile Development Center - The center provides emergency shelter care for children under the jurisdiction of the Department of Human Resources Protective Service Program. It was authorized by a grant from the Criminal Justice Division on July 1, 1977.
- J. Decentralized Intake and Diversion Unit for Children - This grant was authorized on June 1, 1976 by the State Department of Human Resources to provide transitional social services for juvenile-age children.
- K. 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.
- L. 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. The grant is now closed.

COUNTY OF EL PASO, TEXAS

TRUST AND AGENCY FUND

Notes to Financial Statements
For the Year ending December 31, 1978

- M. 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. The grant ended on January 1, 1979. Costs were shared by the Criminal Justice Division and El Paso County on an 85/15% basis.
- N. 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. The grant expired on December 31, 1978, and the cost of operating the system was absorbed by the county.
- O. Youth Conservation Corps Program - The county has received a grant each year for the past three years from the Texas Department of Community Affairs to provide summer employment and environmental education for a limited number of 15 to 18 year old youth.
- P. 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. The grant will expire on January 31, 1979 and the county will absorb the costs.
- Q. 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. This grant expired on January 31, 1978.
- R. 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.
- S. Metropolitan Criminal Justice Planning - The program began with a grant dated July 1, 1975 and a joint resolution by the City of El Paso 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.

COUNTY OF EL PASO, TEXAS

TRUST AND AGENCY FUNDS

Notes to Financial Statements
For the Year ending December 31, 1978

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 provide off-duty Deputy Sheriffs to study and identify hazardous traffic accident locations and traffic movement areas on an overtime basis. The grant was ended August 31, 1978.

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, 1978ASSETS

	<u>TOTAL</u>	<u>CASH</u>	<u>INVESTMENTS</u>	<u>DUE FROM OTHER FUNDS</u>
County Court at Law	37 770	33 240		4 530
Permanent School Fund	101 130	9 130	92 000	
Social Security Fund	295 977	148 137		147 840
County Employees Retirement Fund	68 039	1		68 038
Adult Probation Department	198 166	73 166	125 000	
Nutritional Grant	27 801	27 801		
<u>Manpower Grants:</u>				
Accounts for Emergency Employees Manpower Training Act				
Manpower Training Phase II				
Comprehensive Employee Training Title VI	30 585			30 585
Nutrition CETA				
<u>Various Program Grants</u>				
County Attorney Child Support	878			878
Jail Health	45 127			45 127
Juvenile Court Administrative	835			835
District Attorney Screening Unit				
Juvenile Development Center				
Status Offender Shelter Home	2 877			2 877
Decentralized Intake & Diversion				
Juvenile Court Division				
Felony Case Management Info.	3 101			3 101
Sheriff Hi-Speed Teletype	1 305			1 305
Sheriff Academy Region 8	8 321			8 321
Metro Criminal Justice	3 123			3 123
District Clerk Criminal Records Management	4 219			4 219
TOTAL	829 254	291 475	217 000	320 779

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

TRUST AND AGENCY FUND

BALANCE SHEET - DECEMBER 31, 1973

LIABILITIES AND FUND BALANCES

	<u>TOTAL</u>	<u>DUE TO COUNTY GENERAL FUND</u>	<u>DUE TO OTHER GOVERNMENT UNITS</u>	<u>OTHER LIABILITIES</u>	<u>FUND BALANCE - DEFICIT *</u>
County Court at Law	37 770		458		37 312
Permanent School Fund	101 130			38	101 092
Social Security Fund	295 977		295 737		240
County Employee Retirement	68 039		68 038		1
Adult Probation Department	198 166				198 166
Nutritional Grant	27 801				27 801
<u>Manpower Grants:</u>					
Accts for Emergency Employees		5 795			5 795*
Manpower Training Act		18 492			18 492*
Manpower Training Phase II		137 249			137 249*
Comprehensive Employee Training Title VI	30 585				30 585
Nutrition CETA		2 769			2 769*
<u>Various Program Grants</u>					
County Attorney Child Support	878				878
Jail Health	45 127				45 127
Juvenile Court Administrative	835				835
District Attorney Screening Un.		6 095			6 095*
Juvenile Development Center		5 603			5 603*
Status Offender Shelter Home	2 877				2 877
Decentralized Intake & Diver.		4 862			4 862*
Juvenile Court Division		2 664			2 664*
Felony Case Management Info.	3 101				3 101
Sheriff Hi-Speed Teletype	1 305				1 305
Sheriff Academy Region 8	8 321				8 321
Metro Criminal Justice	3 123				3 123
District Clerk Criminal Records Management	4 219				4 219
TOTAL	829 254	183 529	364 233	38	281 454

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

TRUST AND AGENCY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
YEAR ENDED DECEMBER 1978

	TOTAL	PROGRAM GRANTS	MANPOWER GRANTS	NUTRITION GRANTS
CASH BALANCE, January 1, 1978	241 052			(15 315)
<u>RECEIPTS:</u>				
Intergovernmental	6 824 706	1 122 897	2 148 121	737 236
Matching Funds	877 749			58 276
Other	170 874			101 112
Total Receipts	<u>7 873 329</u>	<u>1 122 897</u>	<u>2 148 121</u>	<u>896 624</u>
Total Cash Available	<u>8 114 381</u>	<u>1 122 897</u>	<u>2 148 121</u>	<u>881 309</u>
<u>DISBURSEMENTS:</u>				
Intergovernmental	2 518 685			
Interdepartmental	68 364			68 364
Salaries	3 317 897	770 997	1 909 078	431 912
Employees Benefits	1 122 780	84 728	230 526	37 976
Supplies - Food	187 966	14 516		173 450
Supplies - Other	129 179	76 239	2 822	14 201
Travel	69 777	39 110	3 550	12 388
Rent and Utilities	37 414	17 300		17 514
Contractual Services	58 914	48 123		1 915
Other	124 362	35 210	2 145	69 894
Capital Outlay	62 568	36 674		25 894
Investments	125 000			
Total Disbursements	<u>7 822 906</u>	<u>1 122 897</u>	<u>2 148 121</u>	<u>853 508</u>
CASH BALANCE, December 31, 1978	<u>291 475</u>	<u>0</u>	<u>0</u>	<u>27 801</u>

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

PERMANENT SCHOOL FUND	SOCIAL SECURITY FUND	EMPLOYEE RETIREMENT FUND	LAW LIBRARY FUND	ADULT PROBATION FUND
5 947	233 756	1	16 663	0
	2 418 901	748 832		397 551
17 348			52 414	70 641
17 348	2 418 901	748 832	52 414	468 192
23 295	2 652 657	748 833	69 077	468 192
14 165	2 504 520			205 910
		748 832		20 718
			35 837	80
				14 729
				2 600
				8 876
				17 113
				125 000
14 165	2 504 520	748 832	35 837	395 026
9 130	148 137	1	33 240	73 166

COMPARATIVE STATEMENT OF FIXED ASSETSDECEMBER 31, 1978GENERAL FIXED ASSETS

	<u>JANUARY 1, 1978</u>	<u>CHANGES YEAR 1978</u>	<u>DECEMBER 31, 1978</u>
Land	1 354 758		1 354 758
Buildings	9 902 655	97 189	9 999 844
Roads and Highways	1 396 180		1 396 180
Bridges and Culverts	119 300		119 300
Flood Control Projects	79 286		79 286
Equipment	3 249 216	365 287	3 614 503
Furniture and Furnishings	357 758	187 429	545 187
Voting Machines	282 415	7 960	290 375
TOTAL	<u>16 741 568</u>	<u>657 865</u>	<u>17 399 433</u>

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

DETAILED STATEMENT OF GENERAL FIXED ASSETSDECEMBER 31, 1978GENERAL FIXED ASSETS

Land		1 354 758
Buildings		9 999 844
Roads and Highways		1 396 180
Bridges and Culverts		119 300
Flood Control Projects		79 286
Equipment and Furnishings:		
Automobiles and Trucks	652 255	
Heavy Duty	851 430	
Ice Making Equipment	41 000	
Light Duty	81 089	
Shop	73 240	
Communications	127 735	
Recreation and Playground	45 998	
Data Processing	974 124	
Furniture and Furnishings	545 187	
Office Machines	442 860	
Library Books	133 334	
Voting Machines	290 375	
Miscellaneous	178 668	
Medical Equipment	12 770	
		<u>4 450 065</u>
TOTAL GENERAL FIXED ASSETS		17 399 433
Investment in General Fixed Assets (Estimated):		
From General Obligation Bonds		7 637 000
From Expenditures of Current Revenues		<u>9 762 433</u>
TOTAL		17 399 433

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 1978

BOND ISSUE	DATE OF ISSUE	DATE OF MATURITY	RATE OF INTEREST		
Courthouse	09 10 55	09 10 85	2 3/4	- 3	%
Permanent Improvement Refunding	06 01 59	12 01 79	3/4 - 4	- 4 1/4	%
Park	10 01 61	10 01 81	3 2/5 3 3/5	- 3 1/2 - 3 7/10	% %
Permanent Improvement Refunding	08 01 65	08 01 80	3 3 1/10	- 3 1/2 - 4 3/4	% %
Road and Bridge Refunding	10 01 65	10 01 85	3 1/10 3 2/5	- 3 1/4 - 5	% %
TOTAL BONDED INDEBTEDNESS					

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

ANALYSIS OF CHANGES IN BONDED DEBT
DURING THE FISCAL YEAR 1978

MONTH OF MATURITY	INTEREST PAYABLE	AUTHORIZED AND ISSUED	BALANCE 1-1-78	PRINCIPAL PAID - 1978	BALANCE 12-31-78
September	Mar. - Sep.	1 000 000	340 000	39 000	301 000
December	June - Dec.	567 000	100 000	50 000	50 000
October	Apr. - Oct.	1 750 000	705 000	160 000	545 000
August	Feb. - Aug.	380 000	75 000	25 000	50 000
October	Apr. - Oct.	300 000	235 000	10 000	225 000
			<u>1 455 000</u>	<u>284 000</u>	<u>1 171 000</u>

BOND PRINCIPAL AND INTEREST BY VARIOUS ISSUESOUTSTANDING ON DECEMBER 31, 1978

<u>DESCRIPTION</u>	<u>YEAR ISSUED</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
Courthouse	1955	301 000	36 960	337 960
Permanent Improvement	1959	50 000	2 125	52 125
El Paso County Park Bond	1961	545 000	40 900	585 900
Permanent Improvement	1965	50 000	2 325	52 325
El Paso County Road and Bridge Certificates of Indebtedness	1965	225 000	40 135	265 135
TOTAL		<u>1 171 000</u>	<u>122 445</u>	<u>1 293 445</u>

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

STATEMENT OF GENERAL BONDED DEBT AND INTERESTDECEMBER 31, 1978AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT
OF GENERAL BONDS AND INTEREST

Amount Available in Interest and Redemption Funds	283 918
To be provided in Future Years for payment of General Bonds and Interest	<u>1 009 527</u>
Total Available and to be provided	<u>1 293 445</u>

GENERAL BONDS AND INTEREST PAYABLE IN FUTURE YEARS

Bonds Payable	1 171 000
Interest Payable in Future Years	<u>122 445</u>
Total Bonds and Interest Payable	<u>1 293 445</u>

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

AMORTIZATION SCHEDULE OF BONDED
INDEBTEDNESS AND INTEREST UNTIL MATURITY AS
OF DECEMBER 31, 1978

<u>YEARS OF</u> <u>MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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>1 171 000</u>	<u>122 445</u>	<u>1 293 445</u>

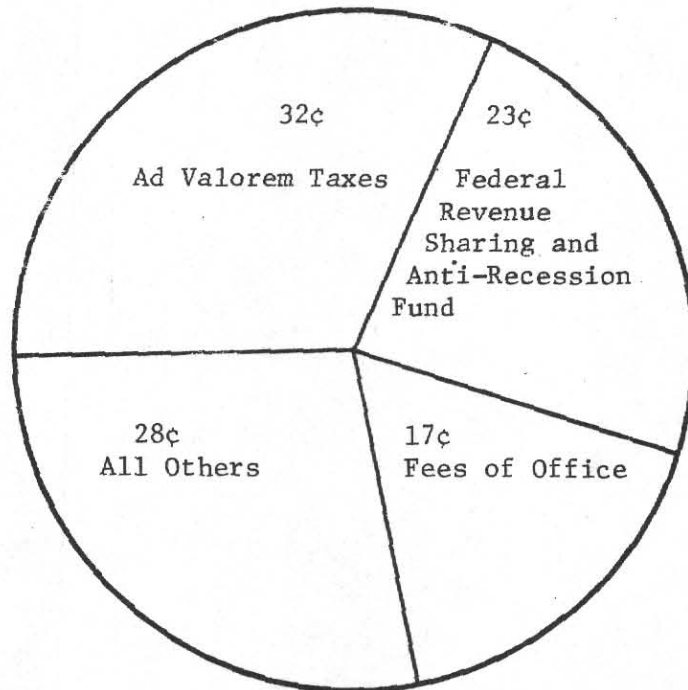
Comment: The County of El Paso, Texas has never defaulted on any bonded indebtedness or interest payment.

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

THE COUNTY DOLLAR BREAKDOWN
FOR THE CALENDAR YEAR 1978

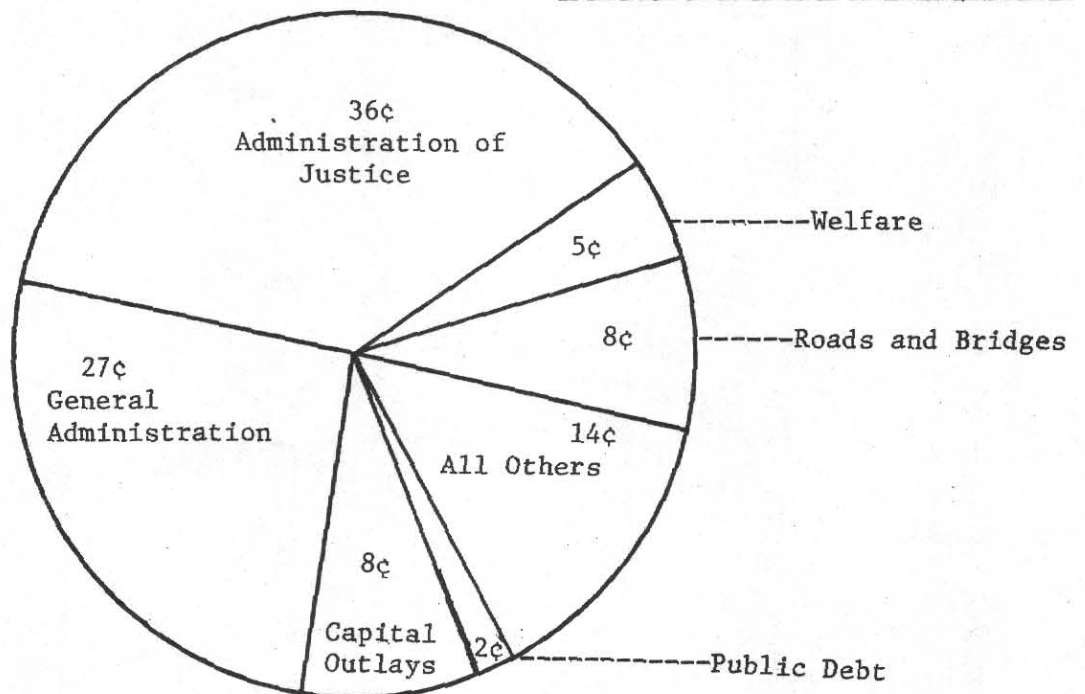
Where it came from:

Sources of Revenue:



Where it went:

Expenditures by major functions:



TAX LEVIES AND TAX COLLECTIONSFOR THE LAST TEN YEARSDECEMBER 31, 1978

<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>
1977	7 037 764	684 915	6 352 849	90.3
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
<u>TOTAL</u>	<u>44 272 733</u>	<u>2 769 768</u>	<u>41 502 965</u>	<u>93.7</u>

TAX RATES AND FUND ALLOCATIONFOR THE LAST TEN YEARSDECEMBER 31, 1978

<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>
1978	.85000	.67137	.13919		.03944
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

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 allocations have been made in subsequent years to those funds.

OPERATING BUDGETSLATEST TEN FISCAL YEARSDECEMBER 31, 1978

<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>
1979	15 351 462	10 764 886	1 334 665	341 295	2 910 616	
1978	16 898 053	12 835 368	1 362 168	341 517	2 359 000	
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

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	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 OFFICIALS FORFOR THE YEARS 1977, 1978 AND 1979

OFFICIAL TITLE	INCUMBENT	1977	1978	1979	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	37 560	37 560	1 000
Judge, Co. Court at Law No. 2	John L. Fashing	35 100	37 560	37 560	1 000
Judge, Co. Court at Law No. 3	Jack N. Ferguson	35 100	37 560	37 560	1 000
Judge, Co. Court at Law No. 4	D. Clark Hughes	35 100	37 560	37 560	1 000
Tax Assessor-Collector	James J. Kaster, Jr.	22 560	24 144	24 144	163 000
County Auditor	Willis H. Sample	22 560	24 144	24 144	150 000
Data Processing Director	John E. Bertka	20 484	22 008	22 608	0
County Sheriff	Ramon A. Montes	20 460	21 888	21 888	35 000
County Attorney	Geo. N. Rodriguez, Jr.	20 160	20 160	20 160	2 500
District Clerk	J. W. A. Johnson	20 160	21 576	21 576	5 000
County Clerk	La Donna McConnell		21 576	21 576	105 000
Road and Bridge Administrator	Edward J. Daley	17 976	20 472	21 072	0
County Purchasing Agent	Robert E. Donnally	17 100	18 300	18 900	5 000
Commissioner - Pct 1	Clyde Anderson	15 960	18 420	18 420	3 000
Commissioner - Pct 2	Richard Telles	15 960	18 420	18 420	3 000
Commissioner - Pct 3	Rogelio Sanchez	15 960	18 420	18 420	3 000
Commissioner - Pct 4	Chuck Mattox	15 960	18 420	18 420	3 000
Executive Assistant to the County Judge	Robin R. Norris	14 832	15 870	16 470	0
County Treasurer	Hal E. Dean	13 464	14 412	14 412	50 000
District Attorney	Steve W. Simmons	9 492*	10 152*	10 152*	5 000

* Represents only amount of District Attorney's Salary that is paid by the County

BANK ACCOUNTS OF ELECTED AND APPOINTED OFFICIALS

AS OF DECEMBER 31, 1978

<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 Bank	5 768 19
Special Bond	Trust	State National Bank	48 440 00
Commitment	Deferred Revenue	State National Bank	25 482 49
Texas Abandoned Veh.	Deferred Revenue	El Paso National Bank	1 330 98
Legal	Revenue-Exp/Trust	State National Bank	11 762 04
Inmates' Escrow	Trust	State National Bank	12 681 52
Inmates' Escrow (Pesos)	20 708 36 @ .2386	State National Bank	4 941 01
Total			<u>110 406 23</u>
<u>District Clerk</u>			
Court Deposits	Deferred Revenue	State National Bank	47 126 04
Trust	Trust	First City National	84 012 57
Court Fees	Revenue	State National Bank	32 283 60
Support	Trust	State National Bank	13 243 12
Jurors' Payroll	Revenue/Expense	State National Bank	5 015 00
Total			<u>181 680 33</u> *
<u>Justices of the Peace</u>			
J. Severson - Pct. 1	Trust/Deferred Revenue	El Paso National Bank	3 448 00
W. C. McGhee - Pct. 2	Trust/Deferred Revenue	El Paso National Bank	155 02
J. Hernandez - Pct. 3	Trust/Deferred Revenue	El Paso National Bank	-0-
R. E. Kessel - Pct. 4	Trust/Deferred Revenue	Bank of El Paso	1 644 33
H. Enriquez - Pct. 5	Trust/Deferred Revenue	El Paso National Bank	-0-
F. Macias - Pct. 6	Trust/Deferred Revenue	El Paso National Bank	5 451 00
Total			<u>10 698 35</u>
<u>County Clerk</u>			
General	Revenue	Amer Bk Commerce	58 916 26
Civil	Deferred Revenue	Amer Bk Commerce	51 105 92
Probate & Lunacy	Deferred Revenue	Amer Bk Commerce	35 689 37
Escrow Fund	Trust	Amer Bk Commerce	3 688 68
Cash Bond	Trust	Amer Bk Commerce	19 809 10
Trust Fund	Trust	First City National	56 464 87
Total			<u>225 674 20</u> *

* In addition to the amounts reflected above, the District Clerk had \$400,000.00 invested and the County Clerk had \$100,000.00 invested as of December 31, 1978.

BANK ACCOUNTS OF ELECTED AND APPOINTED OFFICIALS

AS OF DECEMBER 31, 1978

<u>Department and 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	4 714 61
			<u>4 714 61</u>
<u>Co. Tax Assessor-Collector</u>			
Automobile	Revenue/Trust-J. Kaster	Amer Bk Commerce	899 582 15
Ad Valorem	Revenue/Trust-J. Kaster	El Paso National	3 813 238 24
Total			<u>4 712 820 39</u>

COUNTY AUDITOR'S STAFF

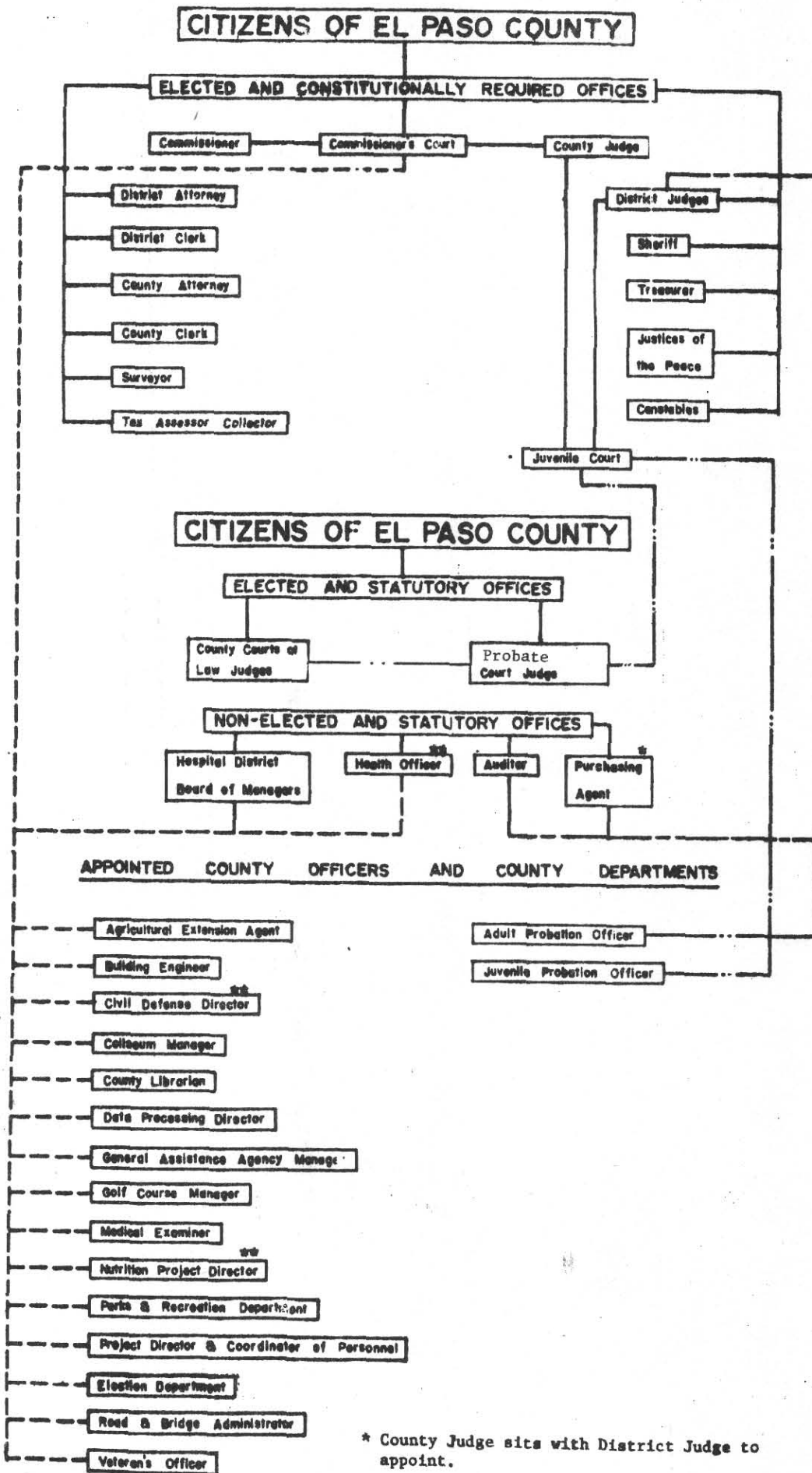
PERSONNEL IN COUNTY AUDITOR'S DEPARTMENT

Willis H. Sample
County Auditor

Steve Seely	First Assistant County Auditor
Dick Crosby	Payroll and Personnel Supervisor
James R. Martin	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. Brenda	Fee Auditor
Teresa M. Swegler	Fee Auditor
Ventura J. Moreno	Fee Auditor
Guadalupe Martinez	Voucher Clerk
Amelia Anaya	Insurance and Grants Clerk
Sybil J. Cobb	Revenue Sharing Clerk
Donna M. Smith	Statistical Analyst
Lydia Sustaita	Clerk (Part Time)

MISCELLANEOUS STATISTICAL FACTSYEAR 1978

<u>History</u>	El Paso County was created from Bexar District in 1849, organized in 1850 and incorporated in 1871. Parts of El Paso County were taken to form Culberson in 1911 and Hudspeth in 1915.		
<u>Form of Government</u>	A Public Corporation and Political Subdivision of the State of Texas.		
<u>Area (Square Miles)</u>	1,054		
<u>Altitude</u>	3,500 - 7,100 feet		
<u>Precipitation</u>	Mean Annual	7.77 inches	
	1978 Total	12.57 inches	
<u>Population Growth</u>	Year	1880	3,845
		1950	194,986
		1960	314,070
		1970	359,291
		1977	414,500 (est.)
		1978	432,330 (est.)
		<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>Number County Employees</u>	723		
<u>Retail Sales</u>	1977	1,477,861,000 (Est.)	
	1978	1,791,187,000 (Est.)	
<u>Bank Deposits</u>	1977	1,370,272,474	
	1978	1,423,767,000	
<u>Radio Stations</u>			13
<u>Television Stations</u>			4
<u>Newspapers</u>			2
<u>Churches (Est.)</u>			251



* County Judge sits with District Judge to appoint.

** Appointment made jointly with City of El Paso