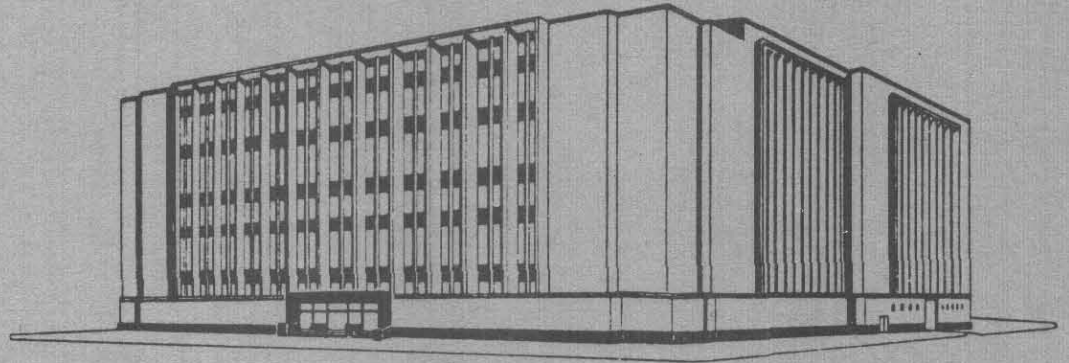


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COUNTY of EL PASO

**ANNUAL
REPORT**

FOR YEAR ENDED DECEMBER 31,

1979

WILLIS H. SAMPLE

**COUNTY AUDITOR
EL PASO, TEXAS**

ANNUAL REPORT

COUNTY OF EL PASO, TEXAS

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LETTER OF TRANSMITTAL
REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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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, 1979

DISTRICT COURTS

Judge, 34th Judicial District
Judge, 41st Judicial District
Judge, 65th Judicial District
Judge, 120th Judicial District
Judge, 168th Judicial District
Judge, 171st Judicial District
Judge, 205th Judicial District
Judge, 210th Judicial District
Judge, 243rd Judicial District
Judge, 327th Judicial District

INCUMBENT

Hon. Jerry Woodard
Hon. Charles R. Schulte
Hon. Edward Marquez
Hon. Brunson Moore
Hon. George Rodriguez, Sr.
Hon. Edwin F. Berliner
Hon. Sam Callan
Hon. Sam Paxson
Hon. Woodrow W. Bean, II
Hon. Enrique H. Pena

COMMISSIONERS' COURT

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

Hon. T. Udell Moore
Hon. Robert J. Belknap
Hon. Miguel Solis
Hon. Rogelio Sanchez
Hon. Pat F. O'Rourke

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

Clyde C. Anderson
W. H. Sample
George N. Rodriguez, Jr.
Hector Enriquez, Jr.
Stephen W. Simmons
J. W. A. Johnson

OFFICIAL DIRECTORY

DECEMBER 31, 1979

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. Neighbor
County Librarian	Thomas M. Carson
County Purchasing Agent	Piti Vasquez
County Road Administrator	Edward J. Daley
County Surveyor	Robert Medina
County Treasurer	Marshall T. Finley
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	Vincent J. Goebel
Director, General Assistance Agency	Joy T. Martin
Golf Pro, Ascarate Golf Course	Steven E. Schoch

April 4, 1980

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, 1979, 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 and Bridge, Revenue Sharing, and Debt Service), except grant funds. It is a basis that may be more aptly explained as follows:

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

- E. Depreciation is not computed on property and equipment owned by the county.

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, 1979, the funds of the District Clerk totalled \$495,749.41 and those of the County Clerk \$291,242.18. 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. The county general books are adjusted annually for any changes in the various categories of the Fixed Assets.

COMMENTS ON FINANCIAL HIGHLIGHTS AND CURRENT COURTHOUSE CHANGES
FOR THE YEAR 1979

1. The annual 1979 County Operating Budget was adopted by Commissioners' Court on January 8, 1979. 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>
May 21, 1979	\$1,227,513	\$1,227,513

The total sum of the 1979 Operating Budget after the above amendment was \$16,578,975.00

2. In accordance with the 1970 federal census and Texas State Statutes, the Commissioners' Court, on July 30, 1979, appointed the independent certified public accounting firm of George Angelos and Co., to perform the 1979 annual county financial audit.
3. On January 1, 1979, Commissioners Pat O'Rourke, Precinct 4 and Miguel Solis, Precinct 2 became new members of Commissioners' Court. On January 5, 1979, Commissioner Clyde Anderson, Precinct 1, resigned and was replaced on Commissioners' Court by Robert J. Belknap on January 8, 1979.
4. 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 1979 amounted to \$905,561.00. Of this amount, county investments earned \$851,743.00 and Revenue Sharing investments earned \$53,818.00.
5. El Paso County Ad Valorem tax roll as assessed, increased from \$856,763,258 for the year 1978 to \$887,919,750 for the year 1979. There was no increase in the county tax rate which remained at \$0.85 for each \$100 of assessed value. Collections for the 1978 adjusted current tax roll amounted to 93% of the total adjusted tax levies.

6. On December 31, 1979, El Paso County was administering fifteen (15) separate federal and state grants. Three (3) of the fifteen (15) grants were being handled as construction contracts on the county's general books. None of these grants are included in the financial statements making up this report as county revenues or expenditures as such monies received from various agencies of the federal government, direct or through state channels, are considered as funds to be held in trust by El Paso County. Such funds are to be used in funding specific programs, as outlined in the grants when awarded to the county.

7. On December 31, 1979, the county had three (3) CETA Grants which we received as a sub-grantee. The 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, 1979, the county had 156 individuals employed under this federal program.

8. The total El Paso County bond principal indebtedness as of December 31, 1979 was \$876,000 and the interest to be paid on this indebtedness to maturity was \$82,150. Based on the best estimate available, the county population is 448,330 as of December 31, 1979. Thus, the principal bonded indebtedness of the county is \$1.95 per capita.

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

<u>REVENUE SOURCE</u>	<u>PERCENTAGE</u>
Ad Valorem Taxes	42.9
Fees of Office	18.6
Federal Revenue Sharing	18.2
Excise Taxes	2.7
License & Fees	1.3
Rentals & Concessions	2.6
Interest Earnings	5.3
Fines & Forfeitures	2.9
Other Governmental Units	2.6
Refunds & Miscellaneous	2.9
Total	<u>100.0</u>

10. All county operating funds from a cash viewpoint were in good condition as of December 31, 1979 even though \$9,045,500 had been invested in short-term securities. Cash balances at the end of 1979 as compared with 1978 are as follows:

<u>OPERATING FUNDS</u>	<u>YEAR</u>	
	<u>1979</u>	<u>1978</u>
General	630,907	525,801
Road and Bridge	128,298	225,017
Interest and Sinking	16,994	85,918
Revenue Sharing	86,403	36,312
Trust and Agency	589,600	291,475
Total	<u>1,452,202</u>	<u>1,164,523</u>

DISCUSSION AND RECOMMENDATIONS FOR FURTHERING COUNTY PROGRESS

The program for county tax revaluation of real properties continued through the year 1979 and should be completed on August 31, 1980. The results should enable each taxpayer to pay only their fair share of the tax burden. Awaiting the survey results, the county did not raise either the tax rate or assessed value ratio for the 1979 tax year starting October 1, 1979. On November 26, 1979, the Commissioners' Court voted to abolish, effective January 1, 1980, the use of assessment ratios for county Ad Valorem tax purposes and thereafter all properties shall be assessed at 100% of appraised market values. Also during 1979, the court exercised its option and voted to join the "Single County Tax Appraisal District" authorized by the Texas Legislature in 1979 for the eligible county taxing districts. In February 1980, the Commissioners' Court voted to have the city appointed "Board of Tax Equalization" hear all complaints of tax inequities brought by taxpayers for which the county will pay the city their pro-rata share of the cost.

Inflation continued its upward swing in 1979 at an annual rate of 13.3% and at 1980 budget preparation time it was continuing to escalate at a brisk pace. Due to inflation fanned by spiraling energy cost, the Commissioners' Court continued a conservative outlook in developing the 1980 budget. The Commissioners' Court took advantage of Article 1644e, VCS, and changed the county fiscal year to October 1 instead of a calendar year. The Commissioners' Court then adopted a nine (9) month's operating budget for 1980 which will end on September 30, 1980. The largest budgetary increase was a 10% cost-of-living increase granted all county employees. Also capital outlays of approximately \$426,000 were granted. Other operating expenses were held at 1979 levels except for an increase for inflation. The fact that the new fiscal year will coincide with the start of the county Ad Valorem tax collection year will be an advantage in preparing future budgets.

On October 6, 1979, the county voters approved a \$25,000,000 Bond Issue to build a county detention facility. This vote ended the most perplexing financial problem to plague county government in recent years. The ruling in 1975 by a United States District Judge for the Western District of Texas placed the county, through its duly elected officials, under a federal court order to upgrade and improve its county detention facilities to meet certain jail standard criteria.

The Commissioners' Court voted to sell the \$25,000,000 Series 1980 Jail Bonds on December 11, 1979. The various bids were received on that date and the successful bidders purchased the bonds at an effective interest rate of 6.5705% and the funds are to be repaid over the period January 1, 1981 through July 1, 2002. On January 22, 1980, the bond proceeds were received by the county and were immediately invested in eligible securities. Bids should be received in June 1980 for construction of the 1,000 man capacity, eleven story building that will be built on a site adjacent to the present City-County Building.

The fiscal operations have been reported on a timely basis only because of the cooperation and dedication of my entire staff. Through the continuing efforts of the Commissioners' Court, elected officials and loyal employees, the financial operations of the county have been conducted in a responsible and progressive manner. I believe this report of the financial operation of El Paso County for the year ending December 31, 1979, fairly represents its financial condition.

Respectfully Submitted,

W. H. Sample

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 Commissioners Court
County of El Paso
El Paso, Texas

We have examined the accompanying financial statements of the funds and account groups as listed in the preceding table of contents of the County of El Paso, Texas, at December 31, 1979, and the year then ended. 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.

A complete inventory of all County fixed assets (which the County is in process of compiling) was unavailable as of the date of this letter and consequently, were not observed. However, additions and deletions have been subjected to audit for the year ended December 31, 1979. The note to the financial statements shown on page 53 outlines the procedures for accounting for fixed assets.

In our opinion, except for the effect on the general fund and financial statements of the matter referred to in the preceding paragraph, the statements mentioned above present fairly the financial position of the funds and account groups of the County of El Paso, Texas, at December 31, 1979, and the results of their operations and, as to the proprietary and non-expendable trust funds the changes in their financial positions for the year then ended in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

George Angelos & Co.
George Angelos & Co.

February 15, 1980

COUNTY OF EL PASO, TEXAS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING DECEMBER 31, 1979

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 STATEMENTS

FOR THE YEAR ENDING DECEMBER 31, 1979

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 has been acquired.

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

- | | | | |
|-----|---|------|---|
| (1) | Porras
vs.
Montes, etal
78-6460
Texas District Court | (2) | Zarazosa
vs.
County of El Paso
Texas 41st District Court |
| (3) | White
vs.
Moore
74-6178
Texas District Court | (4) | B. Moore
vs.
County of El Paso
77-7644
Texas District Court |
| (5) | McKay
vs.
County of El Paso
34062
El Paso County Court-at-Law | (6) | Taylor
vs.
Lozito, etal
78-6825
Texas District Court |
| (7) | M. Rodriguez
vs.
County of El Paso
79-2710
Texas District Court | (8) | Lorane Price, etal
vs.
County of El Paso
70-1397
Texas District Court |
| (9) | C. Lyon, etal
vs.
T. Udell Moore
75-5098
Texas District Court | (10) | G. Hernandez, etal
vs.
County of El Paso
79-4001
Texas District Court |

NOTES TO THE FINANCIAL STATEMENTS:

Commitments and Contingencies Continued:

- | | | | |
|------|--|------|--|
| (11) | Holder
vs.
Aceves, etal
76-1183
Texas District Court | (12) | Amaya
vs.
Sullivan
EP-75 - CA-123
U.S. District Court |
| (13) | Vasquez
vs.
Guzman, Sullivan, etal
EP-78 - CA-63
U.S. District Court | (14) | Marquez
vs.
Johnson
EP-78 - CA-151
U.S. District Court |
| (15) | Ortega
vs.
Sullivan
EP-78 - CA-190
U.S. District Court | (16) | Roberts
vs.
Montes
EP-78 - CA-149
U.S. District Court |
| (17) | Poe
vs.
Sullivan, etal
EP-78 - CA-123
U.S. District Court | (18) | Wright
vs.
Sheriff, El Paso County, Texas
EP-78 - CA-158
U.S. District Court |
| (19) | Rodriguez
vs.
Sullivan
EP-78 - CA-214
U.S. District Court | (20) | Irby, etal
vs.
Sullivan, etal
EP-78 - CA-250
U.S. District Court |
| (21) | Taylor
vs.
Lozito, etal
EP-78 - CA-222
U.S. District Court | (22) | Borchert
vs.
Montes
EP-79 - CA-70
U.S. District Court |
| (23) | Greer
vs.
Montes
EP-79 - CA-193
U.S. District Court | (24) | Leon
vs.
Graniczny
EP-79 - CA-242
U.S. District Court |
| (25) | Morgan
vs.
Sullivan, etal
EP-79 - CA-57
U.S. District Court | (26) | Williams
vs.
Montes, etal
EP-79 - CA-162
U.S. District Court |

COUNTY OF EL PASO, TEXAS

COMBINED BALANCE SHEET, ALL FUNDS

DECEMBER 31, 1979

	<u>A S S E T S</u>		
	<u>COMBINED TOTAL</u>	<u>GENERAL FUND</u>	<u>ROAD AND BRIDGE FUND</u>
CASH IN DEPOSITORY	1 452 202	630 907	128 298
CHANGE FUNDS	15 502	15 452	
<u>Taxes Receivable</u>			
Current	3 537 515	2 734 605	666 715
Delinquent	921 816	712 591	173 735
Total	4 459 331	3 447 196	840 450
Less:			
Reserve for Uncollectible Taxes	1 284 973	993 323	242 179
Net Taxes Receivable	3 174 358	2 453 873	598 271
Inventories - Office Supplies	5 402	5 402	
Miscellaneous Receivables & Fees	1 253 620	1 191 356	53 845
Prepaid Insurance	49 730	49 654	76
Investments	9 045 500	7 640 500	940 000
Securities Held in Trust	254 000	50 000	
Funds Available and to be Provided for Retirement of Bonds and Int.	958 150		
Due from Other Governmental Units	162 480	45 044	
<u>Deferred Charges</u>			
Lyon - Shamaley Funds	24 500	24 500	
Construction in Progress	799 766	799 766	
Land - Campbell Street Jail	1 033 159	1 033 159	
Amortized Purchases	89 011	89 011	
<u>Fixed Assets:</u>			
Land	2 554 759		
Buildings	10 109 763		
Highways	1 396 180		
Bridges and Culverts	119 300		
Flood Control	79 286		
Equipment Inventory	4 633 363		
Total Fixed Assets	18 892 651		
TOTAL ASSETS	37 210 031	14 028 624	1 720 490

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

REVENUE SHARING TRUST FUND	INTEREST & SINKING FUND	INTEREST & BONDED DEBT FUND	TRUST AND AGENCY FUND	FIXED ASSET FUND
86 403	16 994		589 600 50	
	136 195			
	35 490			
	171 685			
	49 471			
	122 214			
145	8 274			
250 000	215 000		204 000	
		958 150	117 436	
				2 554 759
				10 109 763
				1 396 180
				119 300
				79 286
				4 633 363
336 548	362 482	958 150	911 086	18 892 651

COUNTY OF EL PASO, TEXAS

COMBINED BALANCE SHEET, ALL FUNDS

DECEMBER 31, 1979

L I A B I L I T I E S

	COMBINED TOTAL	GENERAL FUND	ROAD AND BRIDGE FUND
Vouchers Payable	996 841	494 281	44 420
Bonds Payable -			
Subsequent to December 31, 1979	876 000		
Interest Payable -			
Subsequent to December 31, 1979	82 150		
Equipment Contracts Payable	89 370	89 370	
Total Liabilities	2 044 361	583 651	44 420

APPROPRIATIONS, RESERVES AND FUND BALANCES

Appropriations - General	2 844 488	2 550 232	
Appropriations - Construction in Progress	799 766	799 766	
<u>Reserves</u>			
1979 Encumbrances - Taxes	8 295 967	6 413 031	1 563 541
Contingencies	20 053	11 618	8 435
Prepaid Insurance	49 730	49 654	76
County Retirement Funds - Unclaimed	4 660	4 660	
Federal and Other Government Contributions - Jail Fund	61 970	61 970	
Due to Other Governmental Units	1 334 674	1 289 630	
Restricted Fund Deposits	490 395	490 395	
Total Appropriations & Reserves	13 901 703	11 670 956	1 572 052

<u>Fund Balances</u>			
Inventory, Payroll & Change Fund	96 359	96 359	
Fixed Assets	18 892 651		
Unreserved Balances	1 824 763	1 677 658	104 018
Trust and Agency	450 194		
Total Fund Balances	21 263 967	1 774 017	104 018

TOTAL LIABILITIES, RESERVES, AND FUND BALANCES	37 210 031	14 028 624	1 720 490
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Note: The accompanying notes are an integral part of this statement.

REVENUE SHARING TRUST FUND	INTEREST AND SINKING FUND	INTEREST AND BONDED DEBT FUND	TRUST AND AGENCY FUND	FIXED ASSET FUND
42 292			415 848	
		876 000		
		82 150		
42 292		958 150	415 848	
294 256				
	319 395			
			45 044	
294 256	319 395		45 044	
				18 892 651
	43 087		450 194	
	43 087		450 194	18 892 651
336 548	362 482	958 150	911 086	18 892 651

COUNTY OF EL PASO, TEXASCOMPARATIVE BALANCE SHEET FOR YEARS ENDINGDECEMBER 31, 1979, 1978 AND 1977

<u>A S S E T S</u>	<u>1979</u>	<u>1978</u>	<u>1977</u>
Cash in Depository	1 452 202	1 164 523	2 534 585
Change Funds	15 502	7 402	6 902
<u>Taxes Receivable:</u>			
Current	3 537 515	3 605 845	3 126 702
Delinquent	921 816	844 996	715 652
Total	4 459 331	4 450 841	3 842 354
Less:			
Reserve for Uncollectible Taxes	1 284 973	1 054 102	851 231
Net Taxes Receivable	3 174 358	3 396 739	2 991 123
Inventories - Office Supplies	5 402	4 341	2 908
Miscellaneous Receivables and Fees	1 253 620	1 485 851	688 461
Prepaid Insurance	49 730	62 059	36 076
Investments	8 795 500	8 750 500	5 516 024
Securities - Held in Trust	254 000	317 000	193 976
Funds Available and to be Provided for Retirement of Bonds and Interest	958 150	1 293 445	1 627 882
Investments - Federal Revenue Sharing Fund	250 000		585 000
Investments - Anti-Recession Fund			374 476
Due from other Government Units	162 480	504 308	
<u>Deferred Charges:</u>			
Lyon - Shamaley Funds	24 500	24 500	24 500
Construction in Progress	799 766	643 332	517 372
Land - Campbell St. Jail	1 033 159	1 200 000	
Amortized Purchases	89 011	53 302	
<u>Fixed Assets - General:</u>			
Land	2 554 759	1 354 758	1 354 758
Buildings	10 109 763	9 999 844	9 902 655
Highways	1 396 180	1 396 180	1 396 180
Bridges and Culverts	119 300	119 300	119 300
Flood Control	79 286	79 286	79 286
Equipment Inventory	4 633 363	4 450 065	3 889 389
Total Fixed Assets	18 892 651	17 399 433	16 741 568
TOTAL ASSETS	37 210 031	36 306 735	31 840 853

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

COUNTY OF EL PASO, TEXASCOMPARATIVE BALANCE SHEET FOR THE YEARS ENDINGDECEMBER 31, 1979, 1978 AND 1977

	1979	1978	1977
<u>L I A B I L I T I E S</u>			
Vouchers Payable	996 841	1 071 556	712 819
Bonds Payable	876 000	1 171 000	1 455 000
Interest Payable	82 150	122 445	172 882
Equipment Contracts Payable	89 370	53 302	
TOTAL LIABILITIES	2 044 361	2 418 303	2 340 701
<u>APPROPRIATIONS, RESERVES AND FUND BALANCES</u>			
Appropriations - General	2 844 488	3 172 325	890 595
Appropriations - Construction in Progress	799 766	643 332	517 372
Reserves:			
Encumbrances	8 295 967	7 897 475	6 814 000
Taxes Collected in Advance			145 477
Contingencies	20 053	18 767	17 717
Prepaid Insurance	49 730	62 059	36 076
County Retirement Funds - Unclaimed	4 660	4 660	4 660
Federal and Other Governmental			
Contributions - Jail Fund	61 970	73 228	545 561
Due to Other Governmental Units	1 334 674	1 882 783	11 491
Due to Other Funds			65 570
Restricted Fund Deposits	490 395	278 097	1 786 233
TOTAL RESERVES AND APPROPRIATIONS	13 901 703	14 032 726	10 834 752
Fund Balances:			
Trust and Agency Funds	450 194	281 454	167 142
Inventory Payroll			
and Change Fund	96 359	95 198	93 816
Investment in Fixed Assets	18 892 651	17 399 433	16 741 568
Unreserved Balances	1 824 763	2 079 621	1 662 874
TOTAL FUND BALANCES	21 263 967	19 855 706	18 665 400
TOTAL LIABILITIES, FUND BALANCES, RESERVES AND APPROPRIATIONS	37 210 031	36 306 735	31 840 853

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, 1979

	<u>TOTAL</u>	<u>CURRENT TAXES</u>	<u>DELINQUENT TAXES</u>
TAXES RECEIVABLE, January 1, 1979	4 450 841	3 605 845	844 996
Add:			
Tax levy for 1979	7 547 687	7 547 687	
Transfers from Current Taxes	504 073		504 073
Penalties, Interest and Supplementals	528 338	476 372	51 966
Total Additions	<u>8 580 098</u>	<u>8 024 059</u>	<u>556 039</u>
Total Taxes Receivable and Additions	<u>13 030 939</u>	<u>11 629 904</u>	<u>1 401 035</u>
DEDUCT:			
Collections	7 044 933	6 704 666	340 267
Taxes Written Off as Uncollectible	1 022 602	883 650	138 952
Transfers to Delinquent	504 073	504 073	
Total Deductions	<u>8 571 608</u>	<u>8 092 389</u>	<u>479 219</u>
TAXES RECEIVABLE, DECEMBER 31, 1979	4 459 331	3 537 515	921 816
DEDUCT:			
Reserve for Uncollectible Taxes	<u>1 284 973</u>	<u>363 157</u>	<u>921 816</u>
NET TAXES RECEIVABLE, DECEMBER 31, 1979	<u>3 174 358</u>	<u>3 174 358</u>	

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

SUMMARY STATEMENT OF CASH REVENUES AND EXPENDITURES - ALL FUNDSFOR THE YEAR ENDED DECEMBER 31, 1979

<u>FUND</u>	<u>BALANCE JANUARY 1, 1979</u>	<u>REVENUE</u>	<u>TRANSFERS TO REVENUE</u>
General	525 801	11 429 985	31 024 448
Road and Bridge	225 017	1 372 161	2 487 460
Revenue Sharing	36 312	2 919 434	2 756 390
Interest and Sinking	36 202	346 839	1 164 123
Trust - Various	291 475	7 764 391	282 173
TOTALS	<u>1 114 807</u>	<u>23 832 810</u>	<u>37 714 594</u>

<u>FUND</u>	<u>EXPENDITURES</u>	<u>TRANSFERS TO EXPENDITURES</u>	<u>BALANCE DECEMBER 31, 1979</u>
General	10 725 977	31 623 350	630 907
Road and Bridge	1 280 927	2 675 413	128 298
Revenue Sharing	3 048 539	2 577 194	86 403
Interest and Sinking	340 106	1 190 064	16 994
Trust - Various	6 255 968	1 492 471	589 600
TOTALS	<u>21 651 517</u>	<u>39 558 492</u>	<u>1 452 202</u>

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

STATEMENT OF INVESTMENTSDECEMBER 31, 1979County of El Paso Funds

Certificate of Deposit No. 51165 Issued by State National Bank	09 28 79	11.335%	01-31-80	1 100 000
Certificate of Deposit No. R-11585, Issued by First City National Bank	10-12-79	11.53%	01-15-80	570 000
Certificate of Deposit No. 114 Issued by University Bank	10-31-79	14.092%	02-29-80	575 000
Certificate of Deposit No. 7873, Issued by American Bank of Commerce	11-02-79	13.985%	03-14-80	1 500 000
Certificate of Deposit No. R-11916, Issued by First City National Bank	11-16-79	13.58%	04-15-80	1 425 000
Certificate of Deposit No. 8916, Issued by El Paso National Bank	11-30-79	13.126%	04-30-80	1 000 000
Certificate of Deposit No. 51246, Issued by State National Bank	12-14-79	12.138%	05-15-80	925 500
Certificate of Deposit No. R-12226, Issued by First City National Bank	12-27-79	12.00%	01-31-80	50 000
Certificate of Deposit No. 53961, Issued by State National Bank	12-27-79	12.377%	05-30-80	<u>1 650 000</u>
Total County Funds				<u><u>8 795 500</u></u> *

* The total of County funds invested is \$9,045,500, which includes the above and \$250,000 in Federal Revenue Sharing Funds.

STATEMENT OF INVESTMENTSDECEMBER 31, 1979

	DATE ACQUIRED	INTEREST RATE	MATURITY DATE	BANK VALUE
<u>Federal Revenue Sharing Funds</u>				
Certificate of Deposit No. R-11916 Issued by First City National Bank	11-16-79	13.58%	04-15-80	75 000
Certificate of Deposit No. 168, Issued by University Bank	12-14-79	13.02%	01-15-80	100 000
Certificate of Deposit No. R-12226, Issued by First City National Bank	12-27-79	12.00%	01-31-80	<u>75 000</u>
Total Revenue Sharing Funds				<u>250 000*</u>
<u>Securities Held in Trust</u> <u>Adult Probation Funds</u>				
Certificate of Deposit No. 114 Issued by University Bank	10-31-79	14.092%	02-29-80	25 000
Certificate of Deposit No. R-12226, Issued by First City National Bank	12-27-79	12.00%	01-31-80	<u>50 000</u>
Total Adult Probation Funds				75 000
<u>County Clerk</u>				
Certificate of Deposit No. 51246, Issued by State National Bank	12-14-79	12.138%	05-15-80	50 000
<u>Library</u>				
Certificate of Deposit No. R-11585, Issued by First City National Bank	10-12-79	11.53%	01-15-80	30 000
<u>Permanent School Funds</u>				
Certificate of Deposit No. R-12226, Issued by First City National Bank				<u>99 000</u>
Total Securities Held in Trust				<u>254 000</u>
<u>Lyon - Shamaley Funds</u>				
Certificate of Deposit No. 51246, Issued by State National Bank	12-14-79	12.138%	05-15-80	<u>24 500</u>
GRAND TOTAL OF FUNDS INVESTED				<u>9 324 000</u>

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

GENERAL FUNDBALANCE SHEETDECEMBER 31, 1979A S S E T S

CASH		630 907
CHANGE FUNDS		15 452
<u>TAXES RECEIVABLE</u>		
Current	2 734 605	
Delinquent	712 591	
Total	<u>3 447 196</u>	
Less Reserve for Uncollectible Taxes	<u>993 323</u>	
Net Taxes Receivable		2 453 873
MISCELLANEOUS RECEIVABLES AND FEES		1 191 356
INVESTMENTS - SHORT TERM		7 640 500
INVENTORIES - OFFICE SUPPLIES		5 402
PREPAID INSURANCE		49 654
SECURITIES HELD IN TRUST		50 000
AMORTIZED PURCHASES		89 011
DEFERRED CHARGES - LYON-SHAMALEY FUNDS		24 500
CONSTRUCTION IN PROGRESS		799 766
DUE FROM OTHER GOVERNMENT UNITS		45 044
LAND - CAMPBELL STREET JAIL		<u>1 033 159</u>
TOTAL ASSETS		<u>14 028 624</u>

LIABILITIES, RESERVES AND BALANCE

VOUCHERS PAYABLE		494 281
APPROPRIATIONS - GENERAL		2 550 232
APPROPRIATIONS - CONSTRUCTION IN PROGRESS		799 766
EQUIPMENT CONTRACTS PAYABLE		89 370
RESERVES:		
1979 Encumbrances	6 413 031	
Contingencies	11 618	
Prepaid Insurance	49 654	
County Retirement Funds Unclaimed	4 660	
Federal and Other Governmental		
Contributions - Jail Funds	61 970	
Due to Other Governmental Units	1 289 630	
Restricted Fund Deposits	<u>490 395</u>	8 320 958
<u>FUND BALANCE</u>		
Unreserved Balance	1 677 658	
Inventory Payroll and Change Fund	<u>96 359</u>	<u>1 774 017</u>
TOTAL LIABILITIES, RESERVES AND BALANCE		<u>14 028 624</u>

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

GENERAL FUNDANALYSIS OF CHANGES IN FUND BALANCEFOR THE YEAR ENDED DECEMBER 31, 1979

<u>FUND BALANCE, JANUARY 1, 1979</u>		1 826 277
<u>ADD:</u>		
Revenues		<u>11 429 985</u>
TOTAL FUND BALANCES AND ADDITIONS:		13 256 262
 <u>DEDUCT:</u>		
Expenditures	10 725 977	
Adjustments to Appropriated Reserves	<u>852 627</u>	<u>11 578 604</u>
FUND BALANCE, DECEMBER 31, 1979		<u><u>1 677 658</u></u>

Note: Funds totaling \$96,359 have been recorded as appropriated from the balance of this fund.

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

GENERAL FUND

SUMMARY STATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1979

	1979		ACTUAL OVER OR UNDER *	1978 ACTUAL
	ESTIMATED	ACTUAL		
<u>TAXES:</u>				
Current	5 317 652	5 186 236	131 416*	4 888 587
Delinquent	221 528	254 547	33 019	266 458
Total Taxes	5 539 180	5 440 783	98 397*	5 155 045
<u>Beer, Wine and Liquor Licenses</u>	54 000	58 297	4 297	55 767
<u>Vital Statistics</u>	175 000	169 676	5 324*	147 399
<u>Fines and Bond Forfeitures</u>	420 000	466 602	46 602	415 752
<u>Fees of Office</u>	2 170 700	2 816 456	645 756	2 770 988
<u>Rentals:</u>				
Parks	2 400	3 535	1 135	3 340
Coliseum and Liberty Hall	118 400	149 497	31 097	142 315
Total Rentals	120 800	153 032	32 232	145 655
<u>Other Sources:</u>				
City of El Paso Computer Fees - Equipment	78 000	71 500	6 500*	78 000
City of El Paso Employees Salary Refund	148 706	135 067	13 639*	138 578
Departmental Sales	89 000	78 447	10 553*	84 792
Texas Mixed Beverage Tax Rebate	350 000	410 737	60 737	356 936
State Per Capita Tax	21 100	21 172	72	21 260
Utility Reimbursements	52 000	117 059	65 059	115 215
Other Reimbursements	28 000	69 885	41 885	56 182
Ascarate Golf Course Receipts	151 600	130 042	21 558*	111 148
Various Concession Receipts	104 400	132 869	28 469	119 366
Miscellaneous Receipts	33 500	61 852	28 352	42 902
Miscellaneous Interest	262 000	756 842	494 842	455 568
Voter Registration	25 000	6 521	18 479*	39 500
Adult Probation Collections	0			104 372
Jury Fees	5 000	5 737	737	4 376
Auto Licenses	175 000	175 000		175 000
Occupational Licenses	22 500	24 104	1 604	20 307
Adult Probation Reimburse- ment fees	9 000	29 567	20 567	10 745
Bail Bond Licenses	1 000	1 750	750	500
Sheriff - Jail Maintenance Receipts	0			120 000
Land Sales	0	1 355	1 355	1 000
Ascarate Park Entrance Fees	67 000	80 125	13 125	60 462

GENERAL FUNDSUMMARY STATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1979

	1979		ACTUAL OVER OR UNDER * ESTIMATED	1978 ACTUAL
	ESTIMATED	ACTUAL		
<u>Other Sources:(Continued)</u>				
City El Paso Amphitheatre Refund	4 000	6 303	2 303	5 515
Child Guidance Salaries	0			45 712
Fabens-Canutillo Swimming Pool	6 400	7 229	829	2 915
County Sewage Inspecting Fees	0	1 975	1 975	
Cash Surplus	1 771 121		1 771 121*	
TOTAL OTHER SOURCES	3 404 327	2 325 138	1 079 189*	2 170 351
Federal Anti-Recession Funds	0			1 456 255
TOTAL	11 884 007	11 429 984	454 023*	12 317 212

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

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEARS ENDED DECEMBER 31, 1979 AND 1978

	1979		UNEXPENDED	1978 ACTUAL
	APPRO- PRIATIONS	EXPENDITURES	BALANCE DEFICIT *	
<u>ADMINISTRATIVE</u>				
County Judge	80 923	72 076	8 847	82 395
Tax Revaluation	30 610	30 610		
County Auditor	205 350	199 297	6 053	178 831
County Treasurer	31 084	31 036	48	28 413
County Purchasing Agent	165 720	163 940	1 780	135 297
Civil Defense	9 500	9 475	25	7 423
Elections & Voter Registration	185 850	179 854	5 996	139 336
Fire Prevention	14 000	11 981	2 019	22 989
Employee Benefits	665 802	541 521	124 281	513 396
Insurance - Workmens' Comp.	115 658	106 001	9 657	14 067
Assessing Charges	82 400	82 340	60	81 363
Miscellaneous and Postage	126 318	123 259	3 059	100 469
General Travel	28 800	25 535	3 265	19 641
Courthouse and Annex	753 731	736 063	17 668	681 569
Unemployment Tax	82 671	36 328	46 343	34 737
Insurance - General	36 200	12 954	23 246	26 847
Insurance - Group Hospital	226 807	193 944	32 863	148 299
Regional Planning	9 668	9 668		24 668
Data Processing	591 901	534 021	57 880	492 081
Annual Audit	32 000	32 000		44 415
TOTAL ADMINISTRATIVE	3 474 993	3 131 903	343 090	2 776 236
<u>JUDICIAL AND LAW ENFORCEMENT</u>				
County Attorney	190 697	189 633	1 064	197 057
Sheriff and Jail	2 083 381	2 056 441	26 940	1 814 716
District Clerk	328 882	328 720	162	278 895
Courts of Civil Appeal	9 630	9 612	18	9 612
County Courts at Law, Nos. 1, 2, 3, 4 and Adm.	335 008	333 778	1 230	315 099
Justice of the Peace Courts Precincts 1 - 6	258 423	240 153	18 270	268 574
Constables, Precincts 1 - 6	42 718	42 490	228	38 819
Pre-Trial Release Department	0	0	0	107 644
Adult Probation	82 991	74 402	8 589	269 331
District Judges' Expense	88 574	88 573	1	87 076
District Courts' Expense	685 835	683 328	2 507	565 942
Juvenile Court	38 669	36 858	1 811	15 941
Juvenile Court Diversion	15 727	15 727		
Jury Department	231 767	231 753	14	197 194
District Attorney	501 969	486 651	15 318	409 984
TOTAL JUDICIAL & LAW ENFORCEMENT	4 894 271	4 818 119	76 152	4 575 884

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

GENERAL FUNDSUMMARY OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1979 AND 1978

	1979		UNEXPENDED	1978
	APPRO-	EXPENDITURES	BALANCE	ACTUAL
	PRIATIONS		DEFICIT *	
<u>WELFARE</u>				
General Assistance	439 645	438 296	1 349	418 396
Child Welfare	246 400	246 400		246 400
Child Guidance	37 821	37 821		80 835
Paupers	12 700	10 035	2 665	7 152
Veterans' Assistance	44 194	43 734	460	41 879
TOTAL WELFARE	780 760	776 286	4 474	794 662
<u>HEALTH AND SANITATION</u>				
City-County Health Unit	822 728	819 912	2 816	732 277
Mental Health	118 400	115 430	2 970	114 566
Animal Control Center	39 292	39 287	5	36 515
TOTAL HEALTH AND SANITATION	980 420	974 629	5 791	883 358
<u>COUNTY PROMOTION AND DEVELOPMENT</u>				
Industrial Board	18 000	18 000		20 000
Advertising & Grant Match	168 765	144 630	24 135	129 233
County Library	56 355	56 003	352	52 894
Co-Operative Extention Service	78 672	76 644	2 028	71 324
TOTAL PROMOTION & DEVELOPMENT	321 792	295 277	26 515	273 451
<u>PARKS AND RECREATION</u>				
Area Parks Expense:				
Ascarate, Canutillo, Lower Valley				
McKelligon Canyon and Tom Mays	270 895	258 551	12 344	240 358
Ascarate Park Golf Course	213 586	211 515	2 071	225 889
Coliseum and Liberty Hall	255 824	247 400	8 424	289 428
Amphitheatre	20 300	12 297	8 003	11 252
TOTAL PARKS AND RECREATION:	760 605	729 763	30 842	766 927
TOTAL GENERAL FUND	11 212 841	10 725 977	486 864	10 070 518

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

GENERAL FUNDSTATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1979

	<u>ESTIMATED</u> <u>REVENUE</u>	<u>ACTUAL</u> <u>REVENUE</u>	<u>ACTUAL OVER*</u> <u>OR UNDER</u> <u>ESTIMATED</u>
<u>REVENUES</u>			
Ad Valorem Taxes - Current	5 317 652	5 186 236	131 416
Ad Valorem Taxes - Delinquent	221 528	254 547	33 019*
Beer, Wine and Liquor Licenses	54 000	58 297	4 297*
Fines and Misdemeanors	420 000	466 602	46 602*
Voter Registration	25 000	6 521	18 479
State Per Capita Tax	21 100	21 172	72*
Texas Mixed Beverage Tax Rebate	350 000	410 737	60 737*
Stationery Stock Sales	38 000	29 062	8 938
Jail Commissary Sales	51 000	49 385	1 615
City E.P. Employee Salary Refunds	148 706	135 067	13 639
Jury Fees	5 000	5 737	737*
Auto Licenses	175 000	175 000	
Occupation Licenses	22 500	24 104	1 604*
Adult Probation Reimbursement Fees	9 000	29 567	20 567*
Cash Surplus	1 771 121		1 771 121
Fabens-Canutillo Swimming Pools	6 400	7 229	829*
Land Sales	0	1 355	1 355*
Bail Bond Permits	1 000	1 750	750*
Tax Assessor-Collector Collections	31 000	45 852	14 852*
City Amphitheatre Operating Refunds	4 000	6 303	2 303*
County Sewage Inspection Fees	0	1 975	1 975*
<u>RENTALS</u>			
Coliseum	98 000	117 114	19 114*
Coliseum Parking	20 400	32 383	11 983*
McKelligon Canyon	2 000	3 535	1 535*
Ascarate Golf Course	151 600	130 042	21 558
Ascarate Park Concessions	4 600	4 737	137*
Ascarate Park Entrance	67 000	80 125	13 125*
Western Playland Receipts	50 000	65 798	15 798*
City of El Paso Computer Operations	78 000	71 500	6 500
Coliseum Concessions	49 800	62 333	12 533*
Utility Reimbursements	52 000	117 059	65 059*
Other Reimbursements	28 000	69 885	41 885*
Miscellaneous Receipts	33 500	61 852	28 352*
Interest from Investments	262 000	756 842	494 842*
McKelligon Amphitheater Receipts	400	0	400

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

GENERAL FUNDSTATEMENT OF REVENUE - ESTIMATED AND ACTUALFOR THE YEAR ENDED DECEMBER 31, 1979

	<u>ESTIMATED REVENUE</u>	<u>ACTUAL REVENUE</u>	<u>ACTUAL OVER* OR UNDER ESTIMATED</u>
<u>FEEES OF OFFICE</u>			
Tax Assessor and Collector	1 195 000	1 427 888	232 888*
County Attorney	52 000	56 523	4 523*
County Clerk	610 000	824 683	214 683*
County Courts at Law Nos. 1, 2, 3 and 4	17 200	26 914	9 714*
County Judge	1 200	805	395
County Sheriff	138 000	225 328	87 328*
Constables	5 300	9 113	3 813*
District Clerk	290 000	355 077	65 077*
Justice of Peace 1-6 Fees	6 000	13 950	7 950*
<u>TOTAL REVENUE</u>	<u>11 884 007</u>	<u>11 429 984</u>	<u>454 023</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1979

<u>EXPENSES</u>	<u>APPRO-</u> <u>PRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED</u> <u>BALANCE -</u> <u>DEFICIT *</u>
<u>County Judge</u>			
Salaries	74 147	66 460	7 687
Office Expense	6 776	5 616	1 160
	<u>80 923</u>	<u>72 076</u>	<u>8 847</u>
<u>County Courts at Law Nos.</u>			
<u>1, 2, 3 and 4</u>			
Salaries	267 618	267 557	61
Office Expense	12 272	11 401	871
	<u>279 890</u>	<u>278 958</u>	<u>932</u>
<u>County Court at Law Administration</u>			
Salaries	51 268	51 256	12
Office Expense	2 600	2 314	286
Grant Match	1 250	1 250	
	<u>55 118</u>	<u>54 820</u>	<u>298</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	171 297	171 280	17
Office Expense	9 000	9 009	9*
Delinquent Tax Expense	7 000	5 945	1 055
Car Allowance	2 400	2 400	
Travel	1 000	1 000	
	<u>190 697</u>	<u>189 634</u>	<u>1 063</u>
<u>County Sheriff</u>			
Salaries - Deputies	127 236	127 106	130
Salaries - Jailors	1 216 232	1 215 430	802
Salaries - Longevity	29 690	29 227	463
Postage and Stationery	14 650	14 407	243
Automobile Repair	26 300	13 620	12 680
Telephone and Telegraph	36 200	35 718	482
Gas & Oil	70 500	70 761	261*
Travel	42 400	41 447	953
General Expense	88 700	88 620	80
Jail Subsistence	104 200	102 349	1 851
Jail Maintenance	101 400	101 761	361*
Commissary and Medicine	48 500	48 500	
Jail Health	20 610	17 818	2 792
Car Allowance	3 300	3 495	195*
Liability and Supplemental Life Ins.	46 000	45 224	776
Cap. O/Lays - Autos - Trucks	68 520	68 514	6
Education Program Jail Personnel	4 000	2 175	1 825
Cooks and Bakers School	8 000	7 880	120
Uniform Allowance	6 300	5 031	1 269
Inmate Education Program	20 643	17 357	3 286
	<u>2 083 381</u>	<u>2 056 440</u>	<u>26 941</u>

Note: The accompanying notes are an integral part of this statement. 23

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1979

	APPROPRIATIONS	EXPENDITURES	UNEXPENDED BALANCE - DEFICIT *
<u>EXPENSES:</u>			
<u>County Treasurer</u>			
Salaries	25 405	25 357	48
Office Expense	5 679	5 679	
	<u>31 084</u>	<u>31 036</u>	<u>48</u>
<u>County Auditor</u>			
Salaries	197 700	191 659	6 041
Office Expense	7 650	7 638	12
	<u>205 350</u>	<u>199 297</u>	<u>6 053</u>
<u>Data Processing</u>			
Salaries	216 866	205 111	11 755
Salaries - City	148 706	124 860	23 846
Office Expense & Supplies	40 360	40 260	100
Rentals	154 969	133 326	21 643
Amortization of Equipment	31 000	30 464	536
	<u>591 901</u>	<u>534 021</u>	<u>57 880</u>
<u>County Purchasing Agent</u>			
Salaries	105 420	105 309	111
Office Expense	4 200	4 200	
Stationery Stock	26 000	25 986	14
Machine Maintenance	29 000	27 395	1 605
Auto Expense	1 100	1 050	50
	<u>165 720</u>	<u>163 940</u>	<u>1 780</u>
<u>District Clerk</u>			
Salaries	303 982	303 835	147
Office Expense	24 000	23 985	15
Car Allowance	900	900	
	<u>328 882</u>	<u>328 720</u>	<u>162</u>
<u>District Attorney</u>			
Salaries	394 429	385 236	9 193
Office Expense	27 500	26 367	1 133
Car Allowance	5 040	5 040	
Conduct of Criminal Affairs	15 000	10 507	4 493
Post Conviction Affairs	60 000	59 500	500
	<u>501 969</u>	<u>486 650</u>	<u>15 319</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1979

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>EXPENSES:</u>			
<u>Justices of the Peace, Pct. 1 - 6</u>			
Salaries - Clerical	103 479	101 045	2 434
Salaries - Judges	73 994	73 943	51
Expense Allowance	33 950	33 950	
Office Supplies	5 000	2 257	2 743
Stationery Stock & Miscellaneous	4 000	928	3 072
Legal Fees	38 000	28 031	9 969
	<u>258 423</u>	<u>240 154</u>	<u>18 269</u>
 <u>Constables - Precincts 1 - 6</u>			
Salaries	37 418	37 190	228
Miscellaneous	500	500	
Car Allowance	4 800	4 800	
	<u>42 718</u>	<u>42 490</u>	<u>228</u>
 <u>City-County Health Unit</u>			
Operating Expense	822 728	819 912	2 816
	<u>822 728</u>	<u>819 912</u>	<u>2 816</u>
 <u>Charities</u>			
Pauper Burials	12 000	9 928	2 072
Pauper Clothing	400	107	293
Pauper Travel	300		300
	<u>12 700</u>	<u>10 035</u>	<u>2 665</u>
 <u>General Assistance</u>			
Salaries	106 845	106 837	8
Food, Rent, Etc.	317 460	316 258	1 202
Office Expense	3 500	3 500	
Car Allowance	7 625	7 624	1
Telephone and Telegraph	4 215	4 077	138
	<u>439 645</u>	<u>438 296</u>	<u>1 349</u>
 <u>Mental Health</u>			
Clothing	800		800
Trial Fees, Clerical	9 900	8 627	1 273
Transportation	7 700	6 803	897
El Paso Center Mental Health Service Center	100 000	100 000	
	<u>118 400</u>	<u>115 430</u>	<u>2 970</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1979

<u>EXPENSES:</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>District Judges</u>			
Salaries	87 674	87 673	1
Salaries - Juvenile Board	900	900	
	<u>88 574</u>	<u>88 573</u>	<u>1</u>
<u>Child Welfare</u>			
Operating Expense	246 400	246 400	
	<u>246 400</u>	<u>246 400</u>	
<u>Child Guidance</u>			
Operating Expense	37 821	37 821	
	<u>37 821</u>	<u>37 821</u>	
<u>Co-Op Extension Service</u>			
Salaries	59 707	58 839	868
Office Expense	8 240	7 550	690
Home Demonstration	525	525	
Auto Allowance	6 325	6 250	75
Other Travel Expense	2 000	1 665	335
Agricultural Supplies	1 875	1 816	59
	<u>78 672</u>	<u>76 645</u>	<u>2 027</u>
<u>Civil Defense</u>			
Operating Expense	9 500	9 475	25
	<u>9 500</u>	<u>9 475</u>	<u>25</u>
<u>General and Administrative</u>			
Insurance - Hospital	226 807	193 944	32 863
Insurance - General	36 200	12 954	23 246
Insurance - Workmens' Compensation	115 658	106 001	9 657
Unemployment Tax	82 671	36 328	46 343
Miscellaneous	17 791	15 348	2 443
Postage	108 527	107 911	616
Retirement Contributions	302 501	233 463	69 038
Social Security	363 301	308 059	55 242
Travel	28 800	25 535	3 265
Assessing	82 400	82 340	60
Outside Audit	32 000	32 000	
Regional Planning (West Tex. COG)	9 668	9 668	
Nutritional Grant	29 350	29 316	34
Dues, Advertising, Historical Survey	122 867	99 814	23 053
Grant Match (7)	32 275	31 227	1 048
Fire Prevention Contract	3 202	1 231	1 971
Fire Prevention Equipment Repairs	10 798	10 749	49
Tax Revaluation	30 610	30 610	
	<u>1 635 426</u>	<u>1 366 498</u>	<u>268 928</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1979

<u>EXPENSES:</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>County Library</u>			
Salaries	40 905	40 867	38
Gas, Oil and Bookmobile Maint.	2 350	2 315	35
Utilities	1 725	1 555	170
New Books	8 600	8 585	15
Office Expense	1 025	1 023	2
Auto Allowance	1 200	1 200	
Miscellaneous	550	457	93
	<u>56 355</u>	<u>56 002</u>	<u>353</u>
 <u>Industrial Board</u>			
Operating Expense	18 000	18 000	
	<u>18 000</u>	<u>18 000</u>	
 <u>Animal Control</u>			
Operating Expense	39 292	39 287	5
	<u>39 292</u>	<u>39 287</u>	<u>5</u>
 <u>Veterans' Assistance</u>			
Salaries	38 574	38 573	1
Auto Allowances and Travel	2 900	2 548	352
Office Expense	2 720	2 613	107
	<u>44 194</u>	<u>43 734</u>	<u>460</u>
 <u>District Courts</u>			
Legal Fees	313 500	313 096	404
Office Expense	44 194	44 178	16
6th Judicial District Expense	6 663	6 663	
Reporters' Salaries	171 034	170 417	617
Interpreters' Salaries	23 458	23 018	440
Salaries - Others	126 986	125 956	1 030
	<u>685 835</u>	<u>683 328</u>	<u>2 507</u>
 <u>Courthouse</u>			
Salaries - Heating Plant	85 395	84 498	897
Fuel	54 200	59 463	5 263*
Telephone and Telegraph	6 000	4 766	1 234
Light and Power	220 000	216 326	3 674
Water	29 500	27 955	1 545
Janitors' Supplies	10 000	9 742	258
Janitors' Salaries	158 488	157 482	1 006
Building Charges	77 500	74 553	2 947
Car Allowance	1 200	1 200	
	<u>642 283</u>	<u>635 985</u>	<u>6 298</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1979

<u>EXPENSES:</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>Courthouse Annex</u>			
Salaries - Heating Plant	13 979	13 978	1
Salaries - Janitors'	30 869	30 238	631
Light and Power	40 000	34 077	5 923
Fuel	10 000	8 271	1 729
Water	3 300	2 843	457
Supplies	6 000	5 989	11
Building Charges	7 000	4 382	2 618
Car Allowance	300	300	
	<u>111 448</u>	<u>100 078</u>	<u>11 370</u>
<u>Parks and Recreation</u>			
Administration Salaries	16 312	16 311	1
Park Entrance - Sec. Contract	22 200	20 207	1 993
Youth Activity Program	5 000	4 750	250
Salaries - Park Operations	118 849	117 070	1 779
Park Operating Expense	39 700	38 866	834
Repairs and Maintenance Supplies	4 000	2 763	1 237
Swimming Pool Salaries	42 834	39 324	3 510
Swimming Pool Utilities	11 000	10 082	918
Swimming Pool Supplies	11 000	9 178	1 822
	<u>270 895</u>	<u>258 551</u>	<u>12 344</u>
<u>Ascarate Park Golf Course</u>			
Salaries	151 986	151 132	854
Supplies and Repairs	25 500	25 060	440
Gas and Oil	5 900	5 571	329
Utilities	23 700	23 431	269
Fertilizer and Chemicals	6 500	6 321	179
	<u>213 586</u>	<u>211 515</u>	<u>2 071</u>

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

GENERAL FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1979

	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>EXPENSES:</u>			
<u>Coliseum</u>			
Administrative Salaries	34 973	31 224	3 749
Administrative Expense	800	750	50
Auto Expense	3 350	3 456	106*
Salaries	124 047	120 345	3 702
Supplies	32 904	32 545	359
Utilities	40 000	40 000	
Repairs	1 000	884	116
Betterments	7 750	7 749	1
Supplies - Liberty Hall	1 000	704	296
Ice Equipment Maintenance	10 000	9 743	257
	<u>255 824</u>	<u>247 400</u>	<u>8 424</u>
<u>Adult Probation Department</u>			
Professional Services	56 595	48 546	8 049
Telephone and Telegraph Equipment	17 116	16 640	476
	9 280	9 216	64
	<u>82 991</u>	<u>74 402</u>	<u>8 589</u>
<u>Juvenile Court</u>			
Salaries	37 169	36 327	842
Office Expense	1 500	530	970
	<u>38 669</u>	<u>36 857</u>	<u>1 812</u>
<u>Jury Department</u>			
Jury Supplies	1 998	1 997	1
Meals	15 400	15 388	12
Jurors Fees	202 502	202 502	
Jury Bailiff	11 867	11 866	1
	<u>231 767</u>	<u>231 753</u>	<u>14</u>
<u>Election Bureau</u>			
Salaries	81 550	80 636	914
Car Allowance	1 800	1 275	525
Office Expense	22 500	21 121	1 379
Election Expense	80 000	76 823	3 177
	<u>185 850</u>	<u>179 855</u>	<u>5 995</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, 1979

<u>EXPENSES:</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>Amphitheater</u>			
Cleaning Equipment	3 000	3 000	
Utilities	5 550	3 718	1 832
Telephones	350		350
Operating Supplies & Repairs	2 300	286	2 014
Professional Services	5 600	3 000	2 600
Insurance - General	2 500	1 832	668
Miscellaneous	1 000	461	539
	<u>20 300</u>	<u>12 297</u>	<u>8 003</u>
TOTAL EXPENSES	<u>11 212 841</u>	<u>10 725 977</u>	<u>486 864</u>

ROAD AND BRIDGE FUNDBALANCE SHEETDECEMBER 31, 1979ASSETS

CASH		128 298
TAXES RECEIVABLE:		
Current	666 715	
Delinquent	<u>173 735</u>	
	840 450	
Less Reserve for Uncollectible Taxes	<u>242 179</u>	598 271
Net Taxes Receivable		
MISCELLANEOUS RECEIVABLES AND FEES:		53 845
PREPAID INSURANCE:		76
INVESTMENTS - SHORT TERM:		<u>940 000</u>
TOTAL ASSETS:		<u>1 720 490</u>
<u>LIABILITIES, RESERVES AND BALANCE</u>		
VOUCHERS PAYABLE:		44 420
RESERVES:		
1979 Encumbrances	1 563 541	
Prepaid Insurance	76	
Contingencies	<u>8 435</u>	1 572 052
FUND BALANCE:		
Unreserved Balance		<u>104 018</u>
TOTAL LIABILITIES, RESERVES AND BALANCE:		<u>1 720 490</u>

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

ROAD AND BRIDGE FUND

STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1979

	ESTIMATED	ACTUAL	ACTUAL OVER* OR UNDER ESTIMATED
<u>REVENUES</u>			
Ad Valorem Taxes - Current	1 102 444	1 076 219	26 225
Ad Valorem Taxes - Delinquent	45 924	54 071	8 147*
Oil, Gas, Grease, Etc. Refund	90 000	137 549	47 549*
Lateral Road Funds	31 879	31 879	
Miscellaneous	8 480	5 042	3 438
Interest	34 800	67 401	32 601*
Cash Surplus	21 138		21 138
	<u>1 334 665</u>	<u>1 372 161</u>	<u>37 496*</u>

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS Schedule C-4

FOR THE YEAR ENDED DECEMBER 31, 1978

EXPENSES

Administrative

Commissioners' Salaries	73 954	73 884	70
Commissioners' Auto Allowances	11 100	11 558	458*
Commissioners' Office Expense	700	498	202
	<u>85 754</u>	<u>85 940</u>	<u>186*</u>

Engineering Department

Salaries - Administrative	79 641	78 258	1 383
Auto Expense	2 000	1 489	511
Office Expense	4 000	3 853	147
	<u>85 641</u>	<u>83 600</u>	<u>2 041</u>

Construction and Maintenance of

<u>Roads, Bridges, Etc.</u>			
Salaries - Precinct	479 711	477 494	2 217
Road Resurfacing	91 775	91 488	287
Street Lights	45 000	42 872	2 128
Other Precinct Expense	156 000	136 398	19 602
Right-of-Way	3 500	2 023	1 477
Gas and Oil	219 100	218 920	180
	<u>995 086</u>	<u>969 195</u>	<u>25 891</u>

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

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS

FOR THE YEAR ENDED DECEMBER 31, 1979

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER* OR UNDER ESTIMATED</u>
<u>Miscellaneous</u>			
Insurance - Hospital	27 400	17 575	9 825
Insurance - Workmens' Compensation	37 500	33 598	3 902
Social Security	47 509	38 587	8 922
Retirement Contributions	32 440	30 506	1 934
Miscellaneous Expenses	3 135	1 851	1 284
Cemetery and Clinics	200		200
Assessing Charges - Tax Assessor	20 000	20 075	75*
	<u>168 184</u>	<u>142 192</u>	<u>25 992</u>
 TOTAL EXPENDITURES:	 <u>1 334 665</u>	 <u>1 280 927</u>	 <u>53 738</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, 1979

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 1979 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 El Paso County audit submitted a copy of the 1978 audit report to the Office of Revenue Sharing, but will not submit a copy of the 1979 audit report as it is not required.

REVENUE SHARING TRUST FUNDANALYSIS OF CHANGES IN CASH BALANCESDECEMBER 31, 1979

CASH BALANCE, January 1, 1979		36 312
<u>ADD:</u>		
Accounts Receivable January 1, 1979		
U. S. Treasury Department	2 865 616	
Interest Earned	53 818	
Short-Term Investments - January 1, 1979	450 000	3 369 434
Cash Balance and Additions		3 405 746
<u>DEDUCT:</u>		
Expenditures	3 048 539	
Short-Term Investments - December 31, 1979	250 000	
Vouchers Payable - January 1, 1979	72 153	
Vouchers Payable - December 31, 1979	(42 292)	
Other Deferred Charges	(9 202)	
Accounts Receivable December 31, 1979	145	3 319 343
TOTAL CASH BALANCE, December 31, 1979		<u>86 403</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, 1979

<u>REVENUES</u>	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER OR UNDER * ESTIMATED</u>
U. S. Treasury Receipts	2 865 616	2 865 616	
Interest	45 000	53 818	8 818
Prior Years Appropriations unexpended	138 067		138 067*
TOTAL REVENUE	3 048 683	2 919 434	129 249*

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS

FOR THE YEAR ENDED DECEMBER 31, 1979

<u>EXPENSES:</u>	<u>APPROPRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE - DEFICIT *</u>
<u>County Clerk</u>			
Salaries	351 084	349 604	1 480
Office Expense	66 000	65 543	457
Operating Expense	5 386	5 386	
Professional Services (legal fees)	69 150	68 471	679
Travel and Transportation	1 114	1 114	
	<u>492 734</u>	<u>490 118</u>	<u>2 616</u>
 <u>County Tax Assessor - Collector</u>			
Salaries	520 754	516 750	4 004
Extra Help	15 000	10 715	4 285
Car Allowances	11 700	10 200	1 500
Office Expense	75 630	58 043	17 587
Other Expenses - Branch Offices	23 000	23 000	
Communication Services	21 000	21 000	
Travel	2 000	1 990	10
	<u>669 084</u>	<u>641 698</u>	<u>27 386</u>
 <u>County Sheriff</u>			
Salaries - Special Account	935 497	935 120	377
 <u>Juvenile Probation</u>			
Salaries	321 295	319 361	1 934
Car Allowance	16 800	14 741	2 059
Office Supplies	9 400	9 398	2
Professional Service-Nurse	3 700	930	2 770
Other Expenses - Subsistence	10 310	9 624	686
Communication Service	9 777	8 342	1 435
Utilities	7 825	7 821	4
Transportation and Repairs	13 450	11 857	1 593
Repairs and Maintenance - Plant	15 200	15 197	3
Miscellaneous	1 950	1 950	
	<u>409 707</u>	<u>399 221</u>	<u>10 486</u>

REVENUE SHARING TRUST FUNDSTATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONSFOR THE YEAR ENDED DECEMBER 31, 1979EXPENSES

<u>General and Administrative</u>			
Social Security	145 937	127 727	18 210
Retirement Contributions	121 879	111 527	10 352
Unemployment Tax	16 108	6 786	9 322
Other Expenses	508	138	370
	<u>284 432</u>	<u>246 178</u>	<u>38 254</u>
<u>Indigent Health Services</u>			
Salaries	44 489	44 292	197
Extra Help	2 986	2 985	1
Office Expense	20 200	16 873	3 327
Operating Supplies	14 365	11 874	2 491
Ambulance Service	82 550	78 884	3 666
Medical Examiner	42 670	42 668	2
Other Expenses (Lab.)	48 469	26 965	21 504
Communications	1 500	910	590
	<u>257 229</u>	<u>225 451</u>	<u>31 778</u>
<u>Construction Project</u>			
Remodeling of R. E. Thomason Hospital		110 753	110 753*
		<u>110 753</u>	<u>110 753*</u>
 TOTAL	 <u>3 048 683</u>	 <u>3 048 539</u>	 <u>144</u>

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

REVENUE SHARING TRUST FUNDANALYSIS OF CHANGES IN APPROPRIATED BALANCEFOR THE YEAR ENDED DECEMBER 31, 1979

APPROPRIATED BALANCE - JANUARY 1, 1979:		414 159
<u>ADD:</u>		
U. S. Treasury Receipts	2 865 616	
Interest Earned	<u>53 818</u>	2 919 434
APPROPRIATED BALANCE AND ADDITIONS:		3 333 593
<u>DEDUCT:</u>		
Expenditures	3 048 539	
Vouchers Payable Adjustment	<u>(9 202)</u>	3 039 337
TOTAL APPROPRIATED BALANCE, DECEMBER 31, 1979		<u>294 256</u>

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

REVENUE SHARING TRUST FUND

STATEMENT OF EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1979

FUNCTION - ACTIVITY

Operating/Maintenance Expenditures

Public Safety	1 334 341
Health	225 452
Multipurpose and General Government	736 295
Financial Administration	<u>641 698</u>

TOTAL OPERATING/MAINTENANCE EXPENDITURES: 2 937 786

Special Projects

Construction Project	
R. E. Thomason Hospital	<u>110 753</u>

TOTAL SPECIAL PROJECTS: 110 753

TOTAL 3 048 539

INTEREST AND SINKING FUNDBALANCE SHEETDECEMBER 31, 1979ASSETS

CASH		16 994
TAXES RECEIVABLE:		
Current	136 195	
Delinquent	<u>35 490</u>	
	171 685	
LESS RESERVE FOR UNCOLLECTIBLE TAXES	<u>49 471</u>	
NET TAXES RECEIVABLE:		122 214
MISCELLANEOUS RECEIVABLES AND FEES		8 274
INVESTMENTS - SHORT TERM		<u>215 000</u>
TOTAL ASSETS		<u><u>362 482</u></u>

LIABILITIES, RESERVES AND FUND BALANCE

VOUCHERS PAYABLE:		
RESERVE FOR ENCUMBRANCES - 1979		319 395
FUND BALANCE		<u>43 087</u>
TOTAL LIABILITIES, RESERVES AND FUND BALANCE		<u><u>362 482</u></u>

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

INTEREST AND SINKING FUND

STATEMENT OF REVENUES - ESTIMATED AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 1979

	<u>ESTIMATED</u>	<u>ACTUAL</u>	<u>ACTUAL OVER* OR UNDER ESTIMATED</u>
<u>REVENUES:</u>			
Ad Valorem Taxes - Current	312 387	304 704	7 683
Ad Valorem Taxes - Delinquent	12 998	14 635	1 637*
Interest from Investments	12 998	27 500	14 502*
Cash Surplus	2 912		2 912
TOTAL REVENUES	341 295	346 839	5 544*

STATEMENT OF EXPENDITURES COMPARED WITH APPROPRIATIONS

FOR THE YEAR END DECEMBER 31, 1979

	<u>APPRO- PRIATIONS</u>	<u>EXPENDITURES</u>	<u>UNEXPENDED BALANCE OR DEFICIT *</u>
<u>EXPENSES:</u>			
Assessing Charges - Tax Assessor	5 400	4 101	1 299
Interest on Public Debt	40 295	40 295	
Fiscal Agent's Fees-Servicing Public Debt	600	710	110*
	<u>46 295</u>	<u>45 106</u>	<u>1 189</u>
Cash Paid to Fiscal Agent: For Retirement of Public Debt	295 000	295 000	
TOTAL EXPENSES	341 295	340 106	1 189

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, 1979

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

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

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

- A. 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, 1979

- 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 expense (less incentive payments) and the state pays 75%.
- I. 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.
- J. Juvenile Court Diversion Program - This commenced on July 1, 1977 with a grant from the Criminal Justice Division, and cash and in-kind matching funds from the county. This program enables the County Attorney to divert from the court system juveniles who have committed their first offense.
- K. 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.
- L. 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.
- M. Indigent Defense Coordinator Program - This is a Criminal Justice Division grant which commenced February 1, 1979. The proposed program will provide systematic definition & documentation of the financial status of defendants to assist courts of El Paso County in making a determination of indigency. The primary objective of this program is to provide certification services.

COUNTY OF EL PASO, TEXAS

TRUST AND AGENCY FUNDS

Notes to Financial Statements
For the Year Ending December 31, 1979

- N. Sheriff's Department Communications Logging/Retrieval System - This grant is sponsored by the Criminal Justice Division. The program started on March 1, 1979. Communications will be recorded continuously for any twenty-four hour period and can be immediately retrieved for checking and analysis. This will stop the loss of efficiency, expediency and money caused by poor communication. The system will be a part of the department's dispatch system.
- O. Crossroads - This is another grant sponsored by the Criminal Justice Division, which started on April 1, 1979. This program will provide a community-based alternative to out-of-town institutionalization for delinquent youths aged 15 through 17. The program is aimed at preventing recidivism of the adjudicated delinquent by providing community based services in a home-like atmosphere, supplemented by existing programs.
- P. County Court-at-Law Management Information System - This system, Criminal Justice Division grant, started on June 1, 1979. The main purpose is to provide quick identification and time frame reference for case setting purposes. The system will identify each category and monitor the progress of each case. This project addresses all misdemeanor offenses over which the County Courts have jurisdiction.

TRUST & AGENCY FUNDSBALANCE SHEET - DECEMBER 31, 1979ASSETS

	<u>TOTAL</u>	<u>CASH</u>	<u>INVESTMENTS</u>	<u>DUE FROM OTHER FUNDS</u>
<u>Trust Funds</u>				
County Law Library	55 618	22 930	30 000	2 688
Permanent School	102 229	3 229	99 000	
Social Security	337 196	337 196		
County Employees Retirement	77 686	1		77 685
Adult Probation Department	266 241	189 071	75 000	2 170
Nutritional Program	35 853	35 853		
County Attorney Bad Check	1 370	1 370		
<u>Manpower Grants</u>				
Accounts for Emergency Employees	4 292			4 292
Adult Probation - CETA				
Manpower Training (Title II CETA)	302			302
Manpower Training (Title VI CETA)	3 921			3 921
Nutrition - CETA				
Decentralized/Intake - CETA				
<u>Various Program Grants</u>				
County Attorney Child Support				
Indigent Defense Coordinator	1 987			1 987
Sheriff's Logging/Retrieval System	5 701			5 701
Crossroads	1 985			1 985
Status Offender Shelter Home	3 379			3 379
Courts-at-Law Management Info. System	5 325			5 325
Decentralized Intake and Diversion				
Juvenile Court Diversion				
Region VIII Training Academy	4 596			4 596
Metro Criminal Justice	3 405			3 405
TOTAL	<u>911 086</u>	<u>589 650</u>	<u>204 000</u>	<u>117 436</u>

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

TRUST & AGENCY FUNDSBALANCE SHEET - DECEMBER 31, 1979LIABILITIES AND FUND BALANCES

	TOTAL	DUE TO COUNTY GEN. FUND	DUE TO OTHER GOVERNMENT UNITS	OTHER LIAB- ILITIES	FUND BALANCE - DEFICIT *
<u>Trust Funds</u>					
County Law Library	55 618				55 618
Permanent School	102 229			1 013	101 216
Social Security	337 196		337 150		46
County Employees Retirement	77 686		77 685		1
Adult Probation Department	266 241				266 241
Nutritional Program	35 853				35 853
County Attorney Bad Check	1 370				1 370
<u>Manpower Grants</u>					
Accounts for Emergency Employees	4 292				4 292
Adult Probation - CETA		2 170			2 170*
Manpower Training (Title II CETA)	302				302
Manpower Training (Title VI CETA)	3 921				3 921
Nutrition - CETA		12 323			12 323*
Decentralized/Intake - CETA		1 172			1 172*
<u>Various Program Grants</u>					
County Attorney Child Support		7 139			7 139*
Indigent Defense Coordinator	1 987				1 987
Sheriff's Logging/Retrieval System	5 701				5 701
Crossroads	1 985				1 985
Status Offender Shelter Home	3 379				3 379
Courts-at-Law Management Info. System	5 325				5 325
Decentralized Intake and Diversion		16 642			16 642*
Juvenile Court Diversion		5 598			5 598*
Region VIII Training Academy	4 596				4 596
Metro Criminal Justice	3 405				3 405
TOTAL	911 086	45 044	414 835	1 013	450 194

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

TRUST AND AGENCY FUNDSTATEMENT OF CASH RECEIPTS AND DISBURSEMENTSYEAR ENDED DECEMBER 31, 1979

	<u>TOTAL</u>	<u>PROGRAM GRANTS</u>	<u>MANPOWER GRANTS</u>	<u>NUTRITION GRANTS</u>
CASH BALANCE, January 1, 1979	291 475	0	0	27 801
<u>INVESTMENTS</u>	224 000			
<u>RECEIPTS:</u>				
Intergovernmental	7 629 147	534 360	1 796 790	924 372
Matching Funds	1 672 675			108 632
Other	135 244			53 738
<u>Total Receipts</u>	<u>9 437 066</u>	<u>534 360</u>	<u>1 796 790</u>	<u>1 086 742</u>
<u>Total Cash Available</u>	<u>9 952 541</u>	<u>534 360</u>	<u>1 796 790</u>	<u>1 114 543</u>
<u>DISBURSEMENTS:</u>				
Intergovernmental	2 902 923			
Salaries	3 233 631	335 896	1 588 658	506 755
Employee Benefits	1 977 222	44 586	198 441	61 067
Supplies - Food	254 684			208 173
Supplies - Other	211 261	28 779	3 389	15 931
Travel	98 499	27 538	5 586	10 825
Rent and Utilities	181 486	7 300		158 586
Contractual Services	87 217	25 784		810
Other	140 291	46 122		63 937
Capital Outlay	71 677	18 355	716	52 606
Investments	204 000			
<u>Total Disbursements</u>	<u>9 362 891</u>	<u>534 360</u>	<u>1 796 790</u>	<u>1 078 690</u>
CASH BALANCE, December 31, 1979	589 650	0	0	35 853

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	BAD CHECK FUND
9 130	148 137	1	33 240	73 166	0
99 000				125 000	
	3 077 569			1 296 056	
8 512		1 564 043	71 574	50	1 370
8 512	3 077 569	1 564 043	71 574	1 296 106	1 370
116 642	3 225 706	1 564 044	104 814	1 494 272	1 370
14 413	2 888 510			802 322	
		1 564 043		109 085	
				46 511	
			51 884	111 278	
				54 550	
				15 600	
				60 623	
				30 232	
99 000			30 000	75 000	
113 413	2 888 510	1 564 043	81 884	1 305 201	0
3 229	337 196	1	22 930	189 071	1 370

COMPARATIVE STATEMENT OF FIXED ASSETS

DECEMBER 31, 1979

GENERAL FIXED ASSETS

	JANUARY 1, 1979	CHANGES YEAR 1979	DECEMBER 1, 1979
Land	1 354 758	1 200 001	2 554 759
Buildings	9 999 844	109 919	10 109 763
Road and Highways	1 396 180		1 396 180
Bridges and Culverts	119 300		119 300
Flood Control Projects	79 286		79 286
Equipment	3 614 503	183 298	3 797 801
Furniture and Furnishings	545 187		545 187
Voting Machines	290 375		290 375
TOTAL	17 399 433	1 493 218	18 892 651

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

DETAILED STATEMENT OF GENERAL FIXED ASSETSDECEMBER 31, 1979GENERAL FIXED ASSETS

Land		2 554 759
Buildings		10 109 763
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	1 057 624	
Furniture and Furnishings	545 187	
Office Machines	442 860	
Library Books	133 334	
Voting Machines	290 375	
Computer Equipment - Election Bureau	99 798	
Miscellaneous	178 668	
Medical Equipment	12 770	<u>4 633 363</u>
TOTAL GENERAL FIXED ASSETS		18 892 651
Investment in General Fixed Assets (Estimated):		
From General Obligation Bonds		7 637 000
From Expenditures of Current Revenues		<u>11 255 651</u>
TOTAL		18 892 651

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 1979

	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 3/4 - 4	- 4 1/4	%
Park	10 01 61	10 01 81	3 2/5	- 3 1/2	%
			3 3/5	- 3 7/10	%
Permanent Improvement Refunding	08 01 65	08 01 80	3	- 3 1/2	%
Road and Bridge Refunding	10 01 65	10 01 85	3 1/10	- 4 3/4	%
			3 1/10	- 3 1/4	%
			3 2/5	- 5	%

TOTAL BONDED INDEBTEDNESS

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

STATEMENT OF GENERAL BONDED DEBT AND INTERESTDECEMBER 31, 1979AMOUNT AVAILABLE AND TO BE PROVIDED FOR PAYMENT
OF GENERAL BONDS AND INTEREST

Amount Available in Interest and Redemption Funds	231 994
To be provided in future year for payment of General Bonds and Interest	<u>726 156</u>
Total available and to be provided	<u>958 150</u>

GENERAL BONDS AND INTEREST PAYABLE IN FUTURE YEARS

Bonds Payable	876 000
Interest Payable in Future Years	<u>82 150</u>
Total Bonds and Interest Payable	<u>958 150</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, 1979

<u>YEARS OF</u> <u>MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
1980	261,000	29 745	290 745
1981	247 000	20 565	267 565
1982	63 000	11 780	74 780
1983	94 000	9 830	103 830
1984	105 000	6 810	111 810
1985	106 000	3 420	109 420
TOTAL	<u>876 000</u>	<u>82 150</u>	<u>958 150</u>

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

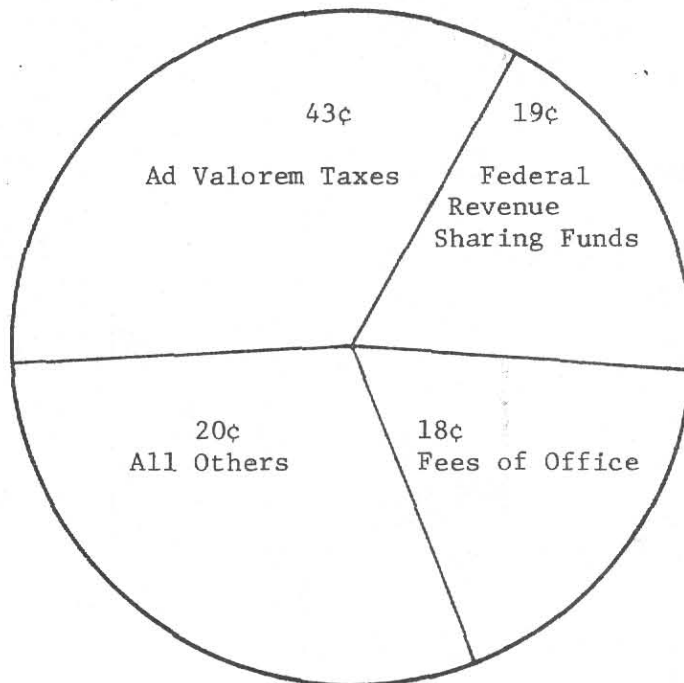
Note: The accompanying notes are an integral part of this statement.

THE COUNTY DOLLAR BREAKDOWN

FOR THE CALENDAR YEAR 1979

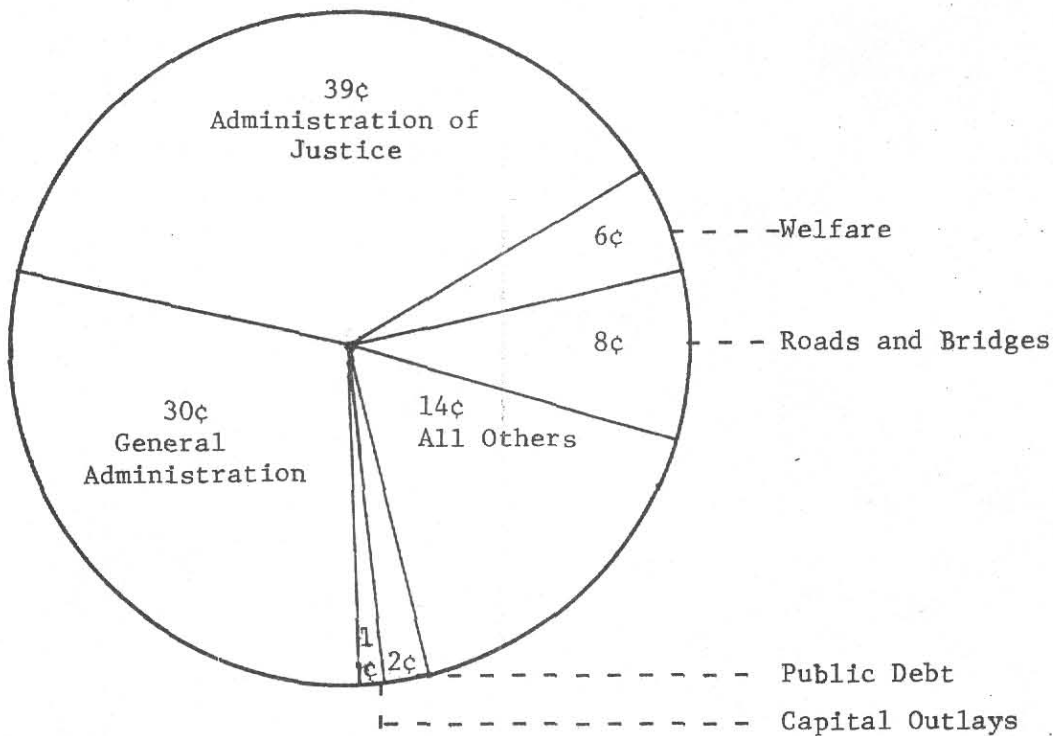
Where it came from:

Sources of Revenue:



Where it went:

Expenditures by major functions:



TAX LEVIES AND TAX COLLECTIONSFOR THE LAST TEN YEARSDECEMBER 31, 1979

	TOTAL ADJUSTED TAXES LEVIED	DELINQUENT AT JUNE FOL- LOWING YEAR	COLLECTION CURRENT YEAR	PERCENTAGE OF LEVY COLLECTED DURING YEAR
1978	7 185 984	504 073	6 681 911	93.0
1977	6 971 634	684 915	6 286 719	90.2
1976	6 694 328	469 184	6 225 144	93.0
1975	5 000 451	326 117	4 674 334	93.5
1974	4 390 001	337 697	4 052 304	92.3
1973	4 043 792	283 279	3 760 513	93.0
1972	3 915 154	257 277	3 657 877	93.4
1971	3 668 956	118 678	3 550 278	96.7
1970	3 414 265	116 335	3 297 930	96.6
1969	2 979 237	96 072	2 883 165	96.8
TOTAL	48 263 802	3 193 627	45 070 175	93.4

TAX RATES AND FUND ALLOCATIONFOR THE LAST TEN YEARSDECEMBER 31, 1979

<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>
1979	.85000	.65708	.16020		.03272
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

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 BUDGETS
FOR THE LATEST TEN FISCAL YEARS
DECEMBER 31, 1979

FISCAL YEAR	TOTAL	GENERAL FUND	ROAD AND BRIDGE FUND	INTEREST & SINKING FUND	REVENUE SHARING TRUST FUND	JURY FUND
1980	14 472 214*	10 074 723	1 248 305	296 445	2 852 741	
1979	16 608 650	11 884 007	1 334 665	341 295	3 048 683	
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

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

* Effective January 1, 1980, the county fiscal year was changed to October 1 through September 30. Thus, the first fiscal period was for the nine months from January 1 through September 30, 1980.

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

County of El Paso, Texas

SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS
FOR THE YEARS 1978, 1979 AND 1980

OFFICIAL TITLE	CURRENT INCUMBENT	1978	1979	1980	AMOUNT OF SURETY BOND
County Judge	T. Udell Moore	36 000	36 000	39 516	5 000
Judge, County Court at Law No. 1	Robert J. Galvan	37 560	37 560	41 316	1,000
Judge, County Court at Law No. 2	John L. Fashing	37 560	37 560	41 316	1 000
Judge, County Court at Law No. 3	Jack N. Ferguson	37 560	37 560	41 316	1 000
Judge, County Court at Law No. 4	D. Clark Hughes	37 560	37 560	41 316	1 000
County Tax Assessor/Collector	Clyde Anderson	24 144	24 144	26 556	100 000
County Auditor	Willis H. Sample	24 144	24 144	26 556	100 000
Data Processing Director	John E. Bertka	21 918	22 608	24 864	0
County Sheriff	Ramon A. Montes	21 888	21 888	24 072	30 000
County Attorney	George N. Rodriguez, Jr.	20 160	20 160	22 176	2 500
District Clerk	J. W. A. Johnson	21 576	21 576	23 736	5 000
County Clerk	Hector Enriquez, Jr.	21 576	20 160	22 176	105 000
Road and Bridge, Administrator	Edward J. Daley	20 472	21 072	23 184	0
County Purchasing Agent	Piti Vasquez	18 900	18 900	20 796	5 000
Commissioner - Pct. 1	Robert J. Belknap	18 420	18 420	20 262	3 000
Commissioner - Pct. 2	Miguel Solis	18 420	18 420	20 262	3 000
Commissioner - Pct. 3	Rogelio Sanchez	18 420	18 420	20 262	3 000
Commissioner - Pct. 4	Pat F. O'Rourke	18 420	18 420	20 262	3 000
Executive Assistant to the County Judge	Monica D. Cunningham	15 870	17 052	17 052	0
County Treasurer	Marshall T. Finley	14 412	14 412	15 852	50 000
District Attorney	Steve W. Simmons	10 152*	10 152*	11 172*	5 000

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

BANK ACCOUNTS OF ELECTED AND APPOINTED OFFICIALSAS OF DECEMBER 31, 1979

<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	3 504 66
Special Bond	Trust	State National Bank	53 735 00
Commitment	Deferred Revenue	State National Bank	18 127 80
Texas Abandoned Veh.	Deferred Revenue	El Paso National Bank	37 46
Legal	Revenue-Exp/Trust	State National Bank	6 884 60
Inmates' Escrow	Trust	State National Bank	15 208 32
Inmates' Escrow (Pesos)	18,014.17 @ .2386	State National Bank	4 298 18
Total			<u>101,796 02</u>
<u>District Clerk</u>			
Court Deposits	Deferred Revenue	State National Bank	17 959 80
Trust	Trust	First City National	127 642 04
Court Fees	Revenue	State National Bank	41 210 67
Support	Trust	State National Bank	15 612 41
Jurors' Payroll	Revenue/Expense	State National Bank	5 055 00
Total			<u>207 479 92 *</u>
<u>Justices of the Peace</u>			
J. Severson - Pct. 1	Trust/Deferred Revenue	El Paso National Bank	7 854.45
W. C. McGhee - Pct. 2	Trust/Deferred Revenue	El Paso National Bank	1 470 55
Jose Baca - Pct. 3	Trust/Deferred Revenue	El Paso National Bank	5 081 50
R. E. Kessel - Pct. 4	Trust/Deferred Revenue	Bank of El Paso	1 311 00
Fred Chavez - Pct. 5	Trust/Deferred Revenue	El Paso National Bank	0
F. Macias - Pct. 6	Trust/Deferred Revenue	El Paso National Bank	5 020 00
Total			<u>20 737 50</u>
<u>County Clerk</u>			
General	Revenue	Amer Bk Commerce	54 387 46
Civil	Deferred Revenue	Amer Bk Commerce	36 099 00
Probate & Lunacy	Deferred Revenue	Amer Bk Commerce	62 920 76
Escrow Fund	Trust	Amer Bk Commerce	4 780 35
Cash Bond	Trust	Amer Bk Commerce	27 982 22
Trust Fund	Trust	First City National	54 872 39
Total			<u>241 042 18 *</u>

* In addition to the amounts reflected above, the District Clerk had \$300,000.00 invested and the County Clerk had \$50,000.00 invested as of December 31, 1979.

BANK ACCOUNTS OF ELECTED AND APPOINTED OFFICIALS

AS OF DECEMBER 31, 1979

<u>Department and Account Title</u>	<u>Description of Funds</u>	<u>Depository Bank</u>	<u>Amount</u>
<u>Adult Probation</u>			
Restitution Fund	Trust	El Paso National	6 357 93
Total			<u>6 357 93</u>
<u>County Tax</u>			
<u>Assessor-Collector</u>			
Automobile	Revenue/Trust	Amer Bk Commerce	1 246 497 74
Ad Valorem	Revenue/Trust	El Paso National	1 915 128 65
Total			<u>3 161 626 39</u>
Boat Registration	Revenue/Trust	Amer Bk Commerce	0
<u>County Attorney</u>			
Check Account	Trust Fund	El Paso National	1 370.00
Total			<u>1 370.00</u>

PERSONNEL IN THE COUNTY AUDITOR'S DEPARTMENTWILLIS H. SAMPLE
COUNTY AUDITOR

Steve Seely	First Assistant County Auditor
Dick Crosby	Payroll and Personnel Supervisor
Ed McCullough	Audit Supervisor
James R. Martin	General Accountant and Budget Analyst
Celia C. Valencia	Secretary and Cost Records Clerk
Joseph V. Brendza	Fee Auditor
Dana B. Brownlee	Fee Auditor
Ventura J. Moreno	Fee Auditor
Teresa M. Swegler	Fee Auditor
Amelia Anaya	Insurance and Grants Clerk
Sybil J. Cobb	Secretary and Revenue Sharing Clerk
Donna M. Smith	Statistical Analyst
Grace Martinez	Personnel Clerk
Lydia Sustaita	Clerk (Part Time)

MISCELLANEOUS STATISTICAL FACTSYEAR 1979History

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

Form of Government

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

Area (Square Miles)

1,054

Altitude

3,500 - 7,100 Feet

Precipitation

Mean Annual
1979 Total

7.77 inches
5.84 inches

Population Growth

Year 1880
1950
1960
1970
1978
1979

3,845
194,986
314,070
359,291
432,330 (est.)
448,330 (est.)

Registered Voters (General Election)

1972
131,320

1976
151,813

Votes Cast

85,138

95,658

Number County Employees 815Retail Sales

1978
1979

1,791,187,000 (est.)
2,121,339,000 (est.)

Bank Deposits

1978
1979

1,423,767,000
1,542,191,875

Radio Stations

13

Television Stations

4

Newspapers

2

Churches (est.)

251

EL PASO COUNTY, TEXAS

ORGANIZATION CHART

