

COUNTY OF EL PASO, TEXAS

FINANCIAL STATEMENTS

AND

SUPPLEMENTARY INFORMATION

FOR

THE NINE MONTHS ENDED

SEPTEMBER 30, 1980

W. H. SAMPLE

COUNTY AUDITOR

EL PASO, TEXAS

COUNTY OF EL PASO, TEXAS

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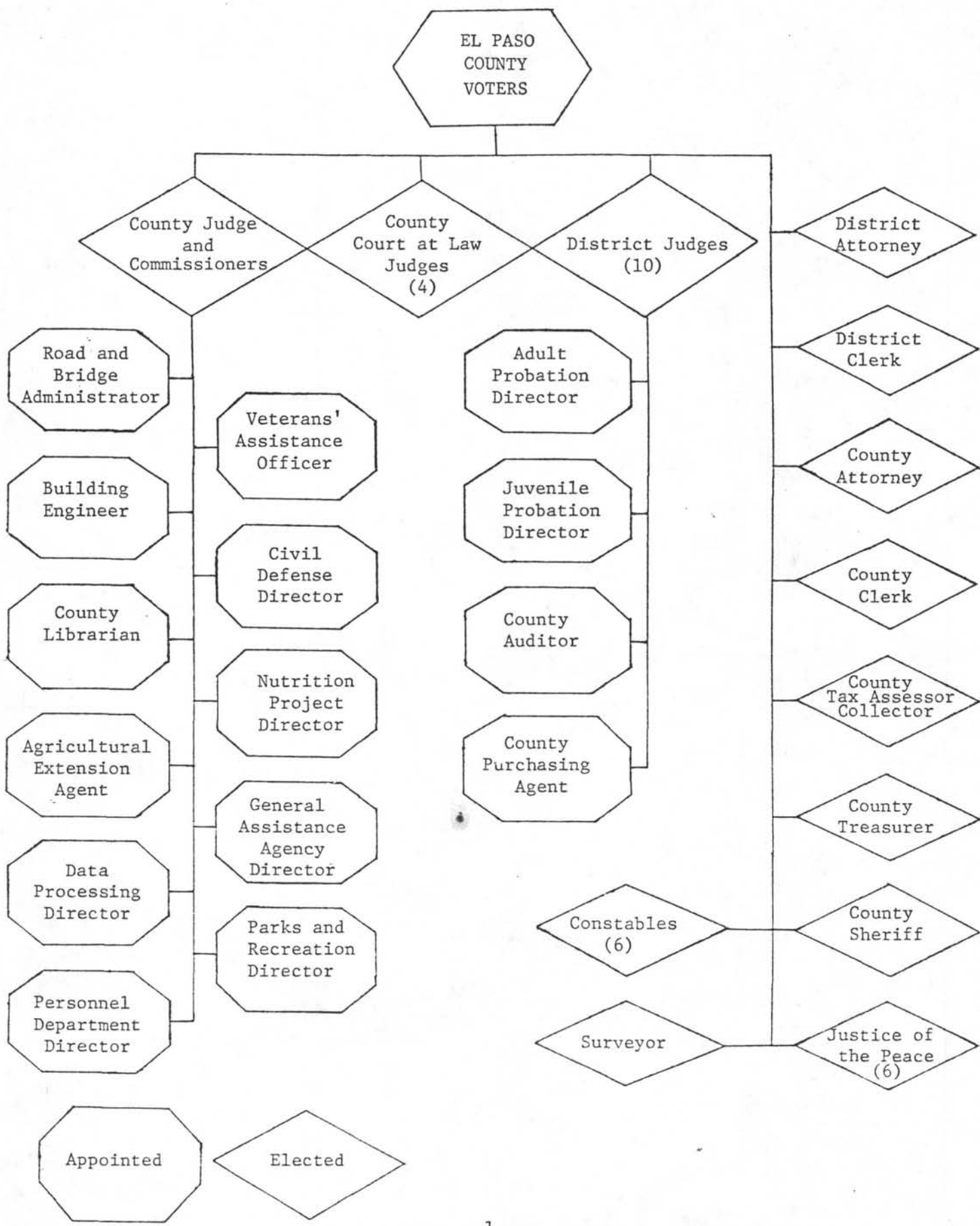
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ORGANIZATION CHART



1980

DIRECTORY OF OFFICIALS

COUNTY OF EL PASO, TEXAS

COMMISSIONERS' COURT

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

County Judge
Commissioner, Precinct #1
Commissioner, Precinct #2
Commissioner, Precinct #3
Commissioner, Precinct #4

DISTRICT JUDGES

Jerry Woodard
Charles Schulte
Edward Marquez
Brunson Moore
George Rodriguez
Edward Berliner
Sam Callan
Sam Paxson
Woodrow Bean, III
Enrique Pena

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

COUNTY COURTS-AT-LAW

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

Judge, County Court-at-Law #1
Judge, County Court-at-Law #2
Judge, County Court-at-Law #3
Judge, County Court-at-Law #4

ELECTED DEPARTMENTAL OFFICIALS

Clyde C. Anderson
Ramon A. Montes
George N. Rodriguez, Jr.
Hector Enriquez, Jr.
Marshall T. Finley
Steve W. Simmons
J. W. A. Johnson

County Tax Assessor-Collector
County Sheriff
County Attorney
County Clerk
County Treasurer
District Attorney
District Clerk

HONORABLE DISTRICT JUDGES:

E. F. Berliner, Judge, 171st Judicial District
C. R. Schulte, Judge, 41st Judicial District
J. Woodard, Judge, 34th Judicial District
Edward Marquez, Judge, 65th 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
Ward L. Koehler, Judge, 168th District Court

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 a summarization of the financial statements of El Paso County, Texas, for the fiscal period ending September 30, 1980. In reviewing and comparing these statements with those of any previous County calendar year statements, you are advised that the 1980 statements cover only a period of nine (9) months.

ACCOUNTING METHODS

This report is prepared in accordance with generally accepted accounting principles as set forth by the National Council on Governmental Accounting and by the American Institute of Certified Public Accountants in its audit guide, "Audits of State and Local Governmental Units." The accompanying notes to financial statements describe the significant accounting policies.

CURRENT OPERATING BUDGET

On January 14, 1980 the Commissioners' Court adopted the 1980 (9 months) operating budget in the sum of \$14,472,214. This sum was \$2,106,761 less than total 1979 (12 months) budget of \$16,578,975. No budget amendments were made during the year 1980.

PROPERTY TAXES

The County's Ad Valorem taxes are imposed on real property and certain personal property situated in the County. Certain properties are exempt, while other property has legislated limitations on its value. An exemption up to \$3,000 may be allowed on properties of disabled veterans and their survivors and certain other disabled persons. In addition, the first \$4,500 of assessed valuation on homestead property of persons 65 years of age or older is exempted.

The County Tax Assessor and Collector values taxable property in the County as of January 1 of each year. For this tax year, taxable property is placed on the County's tax roll at a percentage of its appraised value determined each year by the Commissioners' Court. The assessment ratio for the 1979 tax year was set at 35%, which it has been since October 1, 1976. The Commissioners' Court (acting as the County equalization board) has the responsibility to equalize the value of taxable property within the County. Tax rolls of the County are completed by October 1 of each year, or as soon after as practicable. The tax bills are usually mailed by the County Tax Assessor-Collector about October 1.

PROCEDURES FOR LEVYING TAXES COMMENCING WITH FISCAL YEAR 1981

In 1979, the Texas Legislature adopted a comprehensive Property Tax Code which created a County-wide Appraisal District in each County within the State of Texas. The Appraisal District created in El Paso County will be responsible for the appraisal of all taxable property and the equalization of appraised values of property of all taxing units in the Appraisal District, including the County. The Appraisal District will begin its appraisal and equalization functions on January 1, 1981. Also in 1979, a property revaluation survey was agreed upon by thirteen of the counties' taxing districts to start on October 1, 1978, with a scheduled completion date of August 31, 1980. The purpose of the survey was to appraise all County taxable property at 100% of market value. This action was not mandated by the Texas Legislature to commence prior to January 1, 1981, but 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 were to be assessed at 100% of market value.

On August 4, 1980 the Commissioners' Court voted to join the El Paso County Single Appraisal District, effective October 1, 1980, for a period of one year and a contract was to be signed. The Appraisal District is required to review at least every 5 years the value of all real property within the district. Beginning in 1982, the Appraisal District faces more stringent requirements for giving notices of any increase in appraised value to property owners before meetings of an Appraisal Review Board. Also, certain rights of referendum become available to taxpayers, if a tax rate is set by a taxing unit which exceeds the effective tax rate calculated by the Property Tax Code by more than 5%.

After a joint Board of Equalization hearing, the County's 1980 tax roll was completed at 100% of market value and certified by it. The roll was then certified by Commissioners' Court. After this action, the tax assessor-collector using the certified roll must make certain calculations to determine a statutorily defined operating-expense rate, which, if applied to the current year's assessed valuation, after subtracting the assessed value of new improvements, would produce a total dollar amount equal to the tax levy in the preceding tax year, after subtracting taxes levied for debt service in that year and after certain other statutory adjustments. The tax assessor-collector must then add to the operating-expense ratio the tax rate necessary for the current tax year to pay debt service requirements. He must then publicize the resultant effective tax rate. Should the County desire to establish a tax rate which exceeds the calculated effective tax rate by more than 3%, the Commissioners' Court must publish statutorily prescribed notices and hold a public hearing before the meeting at which the tax rate is adopted after a second public hearing.

The County's tax assessor-collector publicized the effective tax rate for tax year 1980; however, the County was not required to publish notices or hold public hearings because the tax rate established by the County did not exceed the effective tax rate by more than 3%.

PROPERTY TAX COLLECTIONS

Ad Valorem taxes are due and payable from October 1 of the year in which levied until January 31 of the following year without interest or penalty. Taxes become delinquent February 1 of each year and are subject to simple interest of 6% per annum, plus a 1% penalty for each month not to exceed a total penalty of 8%.

Collections of the current year's levy are reported as current tax collections if received by June 30 (within 9 months of the October 1 due date). Collections received thereafter are reported as delinquent collections. Any liens and subsequent suits against a taxpayer for payment of delinquent personal property taxes are barred, unless instituted within four years from the time such taxes became delinquent. The County's unpaid taxes on real property are a lien against such property until paid.

LONG TERM DEBT

Outstanding long-term debt of the County consists entirely of bonds authorized by the voters. Such bonds are payable from Ad Valorem taxes levied annually on taxable property within the County which is placed in the Debt Service Fund. No bonds approved by the voters remain unissued by the County. El Paso County has never defaulted on the payment of principal or interest on its bonds.

The following is a statement of changes in long-term debt for years shown:

	1980 <u>(9 Mos.)</u>	1979 <u>(12 Mos.)</u>
Bonds Payable, January 1	876,000	1,171,000
Bonds Issued:		
Jail Bonds - 1980 Series (dated 1-1-80)	25,000,000	
Bonds Retired	<u>(261,000)</u>	<u>(295,000)</u>
Bonds Payable September 30	<u>25,615,000</u>	
Bonds Payable December 31		<u>876,000</u>

YEAR END CASH BALANCES

All County operating funds from a cash viewpoint were in good condition as of September 30, 1980 even though \$30,414,574 had been invested in short-term securities. Cash balances as of September 30, 1980 and December 31, 1979 are shown in the following tabulation.

	<u>September 30,</u> <u>1980</u>	<u>December 31,</u> <u>1979</u>
Operating Funds:		
General	1,362,650	630,907
Special Revenue Funds	164,224	214,701
Debt Service Funds	13,229	16,994
Trust & Agency Funds	208,932	589,600
Capital Project Funds	173,363	----
	<u>1,922,398</u>	<u>1,452,202</u>

NEW COUNTY DETENTION FACILITY

Commissioners' Court on September 4, 1980 opened bids for the construction of a new County Detention Facility on the Campbell Street site and the successful bidder was Jordan & Nobles Construction Co., Inc., El Paso, Texas, who submitted a base bid of \$28,095,000. The construction per contract actually began on October 30, 1980 and should be completed on or about December 26, 1982. Construction is being financed from funds provided from El Paso County Funds of \$1,359,250, proceeds of a \$25,000,000 bond issue and the interest earnings from the bond issue funds during the period of construction.

GRANT FUNDS AND CAPITAL PROJECTS FUNDS BUDGETS

Grants, federal included, in the Trust and Agency Funds are accounted for on a cash basis as they are awarded for specifically designated programs. The awards are made for definite periods of time. These periods may not coincide with the fiscal accounting period of the County.

Budgets for Capital Project Funds include projects which may extend for a period of one or more years. In conformance with Generally Accepted Accounting Principals, Capital Project Fund budgets are not shown in these annual financial statements.

ORGANIZATION AND ADMINISTRATION OF THE COUNTY

General and Financial Administration

The County Judge is the presiding officer of the Commissioners' Court and the County's Chief Administrative Officer. He is elected by the voters for a four-year term.

The Commissioners' Court is the governing body of the County. It has powers expressly granted to it by the legislature. Among other duties, it approves the County budget, determines the County tax rates, acts as the equalization board for valuing property within the County to determine State and County Ad Valorem taxes. Also it appoints certain County officials and determines if a proposition to issue bonds should be submitted to the voters for a vote.

The Tax Assessor-Collector is responsible for assessing the property within the County, collecting Ad Valorem taxes, collecting certain State and County fees and other taxes. In this County, he does not have the job of registering voters, as there is a central election bureau.

County Treasurer has certain duties to perform, and among those duties is countersigning all County checks and depositing of monies received by the County in those Depository Banks selected by the Commissioners' Court for a term of two years.

County Auditor is the Chief Financial Officer of the County. He is appointed for a two year term by, and is accountable to, the County's ten District Judges. In addition, he is responsible for substantially all County finances and accounting control functions. His principal responsibilities include those of accounting, auditing, accounting systems, budgeting, financial planning, financial operations, including cash flow, insurance administration and County payroll.

COUNTY FUNCTIONS

The expenditures in this report are classified under the following County Functions:

Administration of Justice

El Paso County provides facilities for all County Court-at-Law Courts. It also provides facilities and pays a great portion of the operating expenses for State District Courts having jurisdiction in the County. Other El Paso County officials and departments associated with the State and County Court System are the District Attorney, County Attorney, District Clerk, County Clerk, Juvenile Probation Department, Justices of the Peace, Sheriff and Constables.

Public Assistance

Most direct assistance welfare programs are administered by the State. The County provides direct assistance to those needing assistance on an emergency basis. Other charitable expenditures are largely to provide for Veterans' Assistance, and care of dependent and neglected children.

Parks and Recreation

The County maintains five large parks throughout the County. It also pays for the operations of a public golf course and a County coliseum in which cultural events, rodeos and sporting attractions are held. El Paso County operates jointly with the City of El Paso an Amphitheater located in McKelligon Canyon Park.

Health Services

The County and City of El Paso share equally in the operation of a public health program. This program includes general health, air and water pollution control, mosquito control and rabies control.

County Promotion and Development

Any County activity that is funded to promote the economic and cultural advantages of the area for its citizens is placed here.

Roads and Bridges

The County maintains approximately 290 miles of roads, streets and highways and a limited number of bridges. The County operates under the Unit Road System which was approved by County voters a number of years ago. Under this system, the four commissioners' road precincts are combined for operating purposes into a single unit and the Commissioners' Court appoints a County Road Administrator. The Road Administrator is responsible for all the planning, engineering, building and maintenance of all roads and bridges used by the public in the County excluding those maintained by the state and incorporated cities.

Subsequent Events

Federal Revenue Sharing Funds received in 1980 totaled \$2,712,741 which equalled 11% of our 9 months budget. As of this date, the president has not signed the law that appropriates these funds for use by local and state governments. The 1981 budget was formulated on receiving \$2,495,741 of Revenue Sharing Funds.

Independent Audit

In accordance with Texas State Statutes, the Commissioners' Court, on June 16, 1980, appointed the independent certified public accounting firm of Cox, Colton, Stoner, Starr and Co. to perform the 1980 (9 months) fiscal County financial audit. The independent auditor's report is included in this report.

Acknowledgements

The cooperation of elected officials and employees in contributing information and aid during this fiscal year is genuinely appreciated by me and my dedicated staff. The continuing efforts of all persons involved in the financial operations of El Paso County has resulted in this government performing in a responsible manner for its citizens.

To the best of my knowledge, this report on the financial operations of the County is true and correct.

Respectfully submitted,

Willis H Sample

Willis H. Sample
County Auditor

December 19, 1980

COX, COLTON, STONER, STARR & CO., P. C.

Certified Public Accountants

THE COMMONS-BUILDING B
4171 NORTH MESA STREET
EL PASO, TEXAS 79902
915 / 542-1733

Honorable T. Udell Moore, County Judge
and Members of Commissioners Court
County of El Paso
El Paso, Texas

We have examined the combined financial statements of the County of El Paso, El Paso, Texas, as of and for the nine months ended September 30, 1980, as listed in the table of contents. 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.

In our opinion, the combined financial statements referred to above present fairly the financial position of the County of El Paso, El Paso, Texas, at September 30, 1980, and the results of its operations and the changes in fund balances for the nine months then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year, except for the changes, as explained in Note 2 to the financial statements, with which we concur, to the accrual method of recognition of certain revenue and in the amount of the allowance for uncollectible taxes.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The supplemental financial information section and the statistical section listed in the table of contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the County of El Paso, El Paso, Texas. The information has not been subjected to the auditing procedures applied in the examination of the combined financial statements and, accordingly, we express no opinion on those sections.

Cox, Colton, Stoner, Starr & Co., P.C.

December 11, 1980

COUNTY OF EL PASO
 COMBINED BALANCE SHEET - ALL FUND
 TYPES AND ACCOUNT GROUPS
 FOR THE NINE MONTHS ENDED SEPTEMBER 30, 1980

	GOVERNMENTAL FUND		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE
<u>ASSETS</u>			
Cash	1 362 650	164 224	13 229
Cash with Fiscal Agent			205 570
Investments, at Cost (Market \$31,039,165)	2 536 607	704 000	695 000
Receivables:			
Delinquent Taxes, 1979 and Prior Years	745 873	181 849	37 147
Less Allowance for Uncollectibles	(745 873)	(181 849)	(37 147)
Accounts	1 458 826	677 751	1 941
Due from other Funds	1 806 370		
Due from other Governmental Agencies			
Inventory of Supplies	7 608		
Prepaid Expenses	24 270	48	
Fixed Assets (Note 3)			
Equipment under Capital Lease (Note 4)	50 392		
Amount Available in Debt Service Funds			
Amount to be Provided for Retirement of General Long-Term Debt			
TOTAL ASSETS	7 246 723	1 546 023	915 740

See accompanying notes to financial statements.

COUNTY OF EL PASO
 COMBINED BALANCE SHEET - ALL FUND
 TYPES AND ACCOUNT GROUPS
 FOR THE NINE MONTHS ENDED SEPTEMBER 30, 1980

	GOVERNMENTAL FUND		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE
<u>LIABILITIES</u>			
Vouchers Payable	607 404	376 693	4 319
Matured Bonds and Interest Payable			205 570
Equipment Contracts Payable	50 392		
Due to other Funds	69 223		612 535
Due to other Governmental Agencies	861 125		
Deferred Revenues	447 310	8 435	
General Obligation Bonds Payable (Note 5)			
TOTAL LIABILITIES	2 035 454	385 128	822 424
<u>FUND EQUITY</u>			
Investment in General Fixed Assets Fund Balance:			
Reserved for Prepaid Expenses	24 270	48	
Reserved for Inventory, Payroll and Petty Cash Funds	98 110		
Reserved for Debt Service			47 235
Unreserved:			
Designated for Capital Projects			
Designated for Subsequent Years Expenditures (Note 7)	2 820 846	225 580	46 081
Undesignated	2 268 043	935 267	
TOTAL FUND EQUITY	5 211 269	1 160 895	93 316
TOTAL LIABILITIES AND FUND EQUITY	7 246 723	1 546 023	915 740

See accompanying notes to financial statements

TYPES	FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTAL (MEMORANDUM) ONLY
		TRUST AND AGENCY	GENERAL FIXED ASSETS	
	204 552			1 192 968
				205 570
				50 392
1 720 000	86 370			2 488 128
	100 918			861 125
				556 663
			25 615 000	25 615 000
<u>1 720 000</u>	<u>391 840</u>		<u>25 615 000</u>	<u>30 969 846</u>
		19 287 831		19 287 831
				24 318
				98 110
				47 235
25 412 866				25 412 866
	304 865			3 397 372
				3 203 310
<u>25 412 866</u>	<u>304 865</u>	<u>19 287 831</u>		<u>51 471 042</u>
<u>27 132 866</u>	<u>696 705</u>	<u>19 287 831</u>	<u>25 615 000</u>	<u>82 440 888</u>

COUNTY OF EL PASO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
 AND EXPENDABLE TRUST FUNDS
 FOR THE NINE MONTHS ENDED SEPTEMBER 30, 1980

	GOVERNMENTAL FUND TYPES		
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE
REVENUE:			
Taxes	5 446 768	1 327 959	271 271
Intergovernmental Revenues	734 107	2 712 741	
Fees of Office	2 066 854		
Fines and Forfeitures	349 750		
Interest	588 785	127 982	27 009
Licenses and Permits	251 166		
Other	725 779	156 838	1 200
Total Revenues	10 163 209	4 325 520	299 480
EXPENDITURES:			
General Administration	2 805 562	1 431 281	
Administration of Justice	4 200 579	1 283 216	
Public Assistance	614 492		
Health Services	800 494	186 316	
County Promotion and Development	657 869		
Parks and Recreation	210 079		
Road and Bridges		887 714	
Debt Service:			
Principal Retirement			261 000
Interest			29 745
Assessing and Servicing			4 587
Capital Outlays	282 000		
Total Expenditures	9 571 075	3 788 527	295 332
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	592 134	536 993	4 148
OTHER FINANCING SOURCES (USES):			
Proceeds General Obligation Bonds			
Operating Transfers In	1 720 000		
Operating Transfers Out	(3 393 023)		
Total Other Financing Sources (Uses)	(1 673 023)		
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(1 080 889)	536 993	4 148
FUND BALANCE BEGINNING OF PERIOD (NOTE 2)	6 049 256	623 854	89 168
INCREASE IN FUND RESERVES	242 902	48	
FUND BALANCE END OF PERIOD	5 211 269	1 160 895	93 316

See accompanying notes to financial statements

CAPITAL PROJECTS	FIDUCIARY FUND TYPE EXPENDABLE TRUSTS	TOTAL (MEMORANDUM ONLY)
	3 507 560	7 045 998
		6 954 408
		2 066 854
691 237		349 750
		1 435 013
1 075		251 166
<u>692 312</u>	<u>3 507 560</u>	<u>884 892</u>
		<u>18 988 081</u>
	900 376	5 137 219
	1 819 386	7 303 181
	976 152	1 590 644
		986 810
		657 869
		210 079
		887 714
		261 000
		29 745
		4 587
1 638 696		1 920 696
<u>1 638 696</u>	<u>3 695 914</u>	<u>18 989 544</u>
(946 384)	<u>(188 354)</u>	<u>(1 463)</u>
25 000 000		25 000 000
3 079 250	43 025	4 842 275
(1 720 000)		(5 113 023)
<u>26 359 250</u>	<u>43 025</u>	<u>24 729 252</u>
25 412 866	(145 329)	24 727 789
	450 194	7 212 472
		242 950
<u>25 412 866</u>	<u>304 865</u>	<u>32 183 211</u>

COUNTY OF EL PASO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
 FOR THE NINE MONTHS ENDED SEPTEMBER 30, 1980

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUE			
Taxes	5 142 649	5 446 768	304 119
Intergovernmental Revenues	659 424	734 107	74 683
Fees of Office	2 028 350	2 066 854	38 504
Fines and Forfeitures	360 000	349 750	(10 250)
Interest	498 000	588 785	90 785
Licenses and Permits	244 250	251 166	6 916
Other Sources	537 050	725 779	188 729
Total Revenues	9 469 723	10 163 209	693 486
EXPENDITURES			
General Administration	3 109 572	2 805 562	304 010
Administration of Justice	4 335 903	4 200 579	135 324
Public Assistance	618 018	614 492	3 526
Health Services	817 130	800 494	16 636
County Promotion and Development	229 450	210 079	19 371
Parks and Recreation	682 650	657 869	24 781
Roads and Bridges			
Capital Outlays	282 000	282 000	
Total Expenditures	10 074 723	9 571 075	503 648
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(605 000)	592 134	1 197 134
OTHER FINANCING SOURCES (USES)			
Operating Transfers In		1 720 000	1 720 000
Operating Transfers Out		(3 393 023)	(3 393 023)
Net Decrease in prior Year's Fund Balance	605 000		(605 000)
Total Other Financing Sources (Uses)	605 000	(1 673 023)	(2 278 023)
EXCESS OF REVENUES OVER (UNDER) Expenditures and Other Financing Sources (Uses)	(1 080 889)	(1 080 889)	(1 080 889)
FUND BALANCE, JANUARY 1, 1980		6 049 256	
INCREASE IN FUND RESERVES		242 902	
FUND BALANCE, SEPTEMBER 30, 1980		5 211 269	

See accompanying notes to financial statements

SPECIAL REVENUE FUNDS			TOTAL MEMORANDUM ONLY		
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
1 086 352	1 327 959	241 607	6 229 001	6 774 727	545 726
2 756 141	2 712 741	(43 400)	3 415 565	3 446 848	31 283
			2 028 350	2 066 854	38 504
71 000	127 982	56 982	360 000	349 750	(10 250)
91 275	156 838	65 563	569 000	716 767	147 767
4 004 768	4 325 520	320 752	244 250	251 166	6 916
			628 325	882 617	254 292
			13 474 491	14 488 729	1 014 238
1 631 841	1 431 281	200 560	4 741 413	4 236 843	504 570
1 314 675	1 283 216	31 459	5 650 578	5 483 795	166 783
			618 018	614 492	3 526
193 280	186 316	6 964	1 010 410	986 810	23 600
			229 450	210 079	19 371
961 250	887 714	73 536	682 650	657 869	24 781
			961 250	887 714	73 536
4 101 046	3 788 527	312 519	282 000	282 000	
			14 175 769	13 359 602	816 167
(96 278)	536 993	633 271	(701 278)	1 129 127	1 830 405
				1 720 000	1 720 000
				(3 393 023)	(3 393 023)
96 278		(96 278)	701 278		(701 278)
96 278		(96 278)	701 278	(1 673 023)	(2 374 301)
	536 993	536 993		(543 896)	(543 896)
	623 854			6 673 110	
	48			242 950	
	1 160 895			6 372 164	

COUNTY OF EL PASO
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The following funds are maintained and financial statements prepared using the modified accrual basis of accounting: (1) General Fund, (2) Special Revenue Funds, Debt Service Funds and Capital Project Funds. Modifications in such methods from the accrual basis are as follows:

- (a) Revenues are recorded as received in cash, except for revenues susceptible to accrual and material revenues that are not received at their normal time. Grants and aid received from other governmental units are recognized as revenues in the period the related expenditures are incurred.
- (b) Expenditures are recorded on an accrual basis except for prepaid expenses, which are expensed at the time of purchase, and interest on long-term debt which is a recognized expenditure when due.

The accounts of the fiduciary fund types are maintained and the financial statements have been prepared on the following bases of accounting: Expendable trust funds, modified accrual; agency funds, cash which approximates modified accrual.

The budgets for the General Fund and Special Revenue Funds are prepared on the cash basis which approximates the modified accrual basis of accounting.

Purpose of Funds and Account Groups

General Fund - used to account for all revenues and expenditures, not accounted for in other funds, relating to general operation of El Paso County, Texas (hereafter County).

Special Revenue Funds - used to account for general and special revenues, expenditures of which are designated for special purposes by the County, State or U. S. Government.

Debt Service Funds - used for the accumulation of resources and the payment of principal and interest on County General Obligation Bonds.

Capital Project Funds - used to account for proceeds from bond issues specifically designed for capital expenditures.

Trust and Agency Funds - used to account for assets held by the County in a fiduciary capacity as trustee, custodian, or agent for individuals, other governmental units and non-public organizations. As agent for certain legal entities (through various fee officers), collects certain revenues from taxpayers and others and remits the amounts collected to the respective legal entities.

COUNTY OF EL PASO
NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Purpose of Funds and Account Groups, Continued

General Fixed Assets Group of Accounts - used to account for fixed assets acquired by the County. Capital outlays in the funds are recorded as expenditures of those funds at the time of purchase and subsequently recorded for control purposes in the General Fixed Asset Group Accounts, with the exception of public domain and infrastructure fixed assets, such as road and bridges. Depreciation is not provided on fixed assets.

General Long-Term Debt Group of Accounts - used to record and account for the County's outstanding general obligation bonded debt payable serially from proceeds of general tax revenues levied for that purpose.

Investment in Certificates of Deposits and U. S. Government Securities

Investments are stated at cost, if purchased, or at estimated fair value at date of acquisition if donated. At September 30, 1980 the stated amount of the investments was \$30,513,575. The County invests temporary idle cash in Certificates of Deposit.

Property Taxes and Other Revenues

The County changed on January 1, 1980 from a calendar year accounting period to October 1 fiscal year period; therefore, this accounting period is only for nine (9) months. No current property taxes receivable or offsetting contra account appears in this report as the tax year for counties coincides with our fiscal year accounting period. Revenue from property taxes, accrued interest and penalties thereon, and certain other sources is recognized on the cash basis. The continuing County policy for delinquent taxes is to record a 100% reserve. Due to the change in accounting period, tax revenues for twelve months were received during this nine-month accounting period.

Vacation Pay and Sick Leave

Employees are paid by prescribed formula for absences due to vacation or sickness. Payments for such benefits are recorded as expenses when paid; accordingly, there is no accrued liability for such benefits as of September 30, 1980. Sick pay accrued, but not taken, is accumulated (up to 90 days), subject to forfeiture upon termination and retirement.

Workmens' Compensation Benefits

Benefits are insured by the Texas Association of Counties and quarterly premium payments are charged as expenses to the various budgetary funds.

NOTES TO FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

(2) CHANGE IN METHOD OF ACCOUNTING

Restatement and Reclassifications

To conform with certain changes in generally accepted accounting principles as set forth in Statements 1 and 2 by the National Council on Governmental Accounting, the County has begun recognition of certain types of revenue on an accrual basis instead of a cash basis. Had the financial statements prepared in the year 1979 been retroactively restated for the change in accounting principles, the net effect on results of operations as reported would be insignificant.

The allowance for uncollectable taxes in prior years was overstated by \$1,196,902. This amount has been reflected in the restatement of beginning fund balance. The effect of the changes are summarized as follows:

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>
Fund Balance, December 31, 1979 before restatement	1,774,017	398,274	43,087
Effect of change in method of accounting	3,349,998		
Effect of change in allowance for uncollectable taxes	<u>925,241</u>	<u>225,580</u>	<u>46,081</u>
Fund Balance December 31, 1979 restated	<u>6,049,256</u>	<u>623,854</u>	<u>89,168</u>

(3) GENERAL FIXED ASSETS

Fixed assets are recorded at cost if purchased and fair market value if acquired by gift. Assets acquired prior to 1958 are recorded at their estimated cost. During fiscal year 1980, changes in General Fixed Assets were as follows:

	<u>BALANCE 12/31/79</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE 09/30/80</u>
Land	2,554,759	4		2,554,763
Buildings & other improvements	10,109,763	448,948		10,558,711
Construction work-in-progress	799,766		779 397	20,369
Machinery & Equipment	4,633,363	458,251	1,051,854	4,039,760
Roads, Bridges & Flood Control	<u>1,594,766</u>	<u>519,462</u>		<u>2,114,228</u>
Investment in General Fixed Assets	<u>19,692,417</u>	<u>1,426,665</u>	<u>1,831,251</u>	<u>19,287,831</u>

In addition to the above changes in fixed assets, the County has undertaken construction of a new jail to replace the existing outdated facility. This was

COUNTY OF EL PASO
 NOTES TO FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

(3) GENERAL FIXED ASSETS, Continued

necessary in order to comply with a Federal Court Order requiring adherence to Texas State Law governing the condition of detention facilities. The new jail will provide for the County's present and future expansion needs.

Detailed below are the cost of construction and sources of funding for that construction:

Source of Funding

Interest-Estimated	3,542,957
Bond Proceeds	25,000,000
Current County funding	1,359,250
Additional County funding (to be provided)	<u>1,720,000</u>
	<u>31,622,207</u>

Cost of New Jail Facility

Construction Contract	28,285,000
Architect's fees, unpaid	479,114
Furnishings and other cost - (Est.)	662,300
Funds already spent to date	<u>2,195,793</u>
	<u>31,622,207</u>

(4) LEASE OBLIGATIONS

The County has outstanding capital lease obligations on September 30, 1980 as follows:

Univac Peripheral Data Processing Equipment Lease dated July 1978	17,126
2 - Alpha Ballot Tax 2-1 Systems for Tabulating votes - lease dated June 1, 1979	<u>33,266</u>
Total	<u>50,392</u>

COUNTY OF EL PASO
 NOTES TO FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

(5) GENERAL LONG-TERM DEBT

General long-term debt, which consists of General Obligation Bonds, maturing serially, is summarized as follows:

	DATE OF ISSUE	DATE OF MATURITY	RATE OF INTEREST PERCENT	BALANCE 9/30/80
Courthouse, Series 1955	09/10/55	09/10/85	2.75% - 3 %	220,000
Park Refunding - Series 1961	10/01/61	10/01/81	3.4 % - 3.5 % 3.6 % - 3.7 %	190,000
Road and Bridge Certificates of Indebtedness - Series 1965	10/01/65	10/01/85	3.1 % - 3.25% 3.4 % - 5 %	205,000
Permanent Improvement Bonds, Series 1980	01/01/80	07/01/02	5.5 % - 7.5 %	<u>25,000,000</u>
Total Bonded Indebtedness				<u>25,615,000</u>

Maturities of County long-term debt are as follows:

YEAR OF MATURITY	AMOUNT
1981	247,000
1982	63,000
1983	494,000
1984	530,000
1985	531,000
1986 - 2002	<u>23,750,000</u>
Total	<u>25,615,000</u>

The principal of and interest on the General Obligation Bonds are payable solely from property taxes levied on taxable property within El Paso County. Certain outstanding bonds may be redeemed prior to their normal maturities in accordance with provisions of the various bond resolutions. The redemption price of these bonds is their par value. No County authorized bonds remain unissued at this time.

(6) RETIREMENT PLAN

All officials and permanent employees of the County are members of the Texas County and District Retirement System under which the individual member and the County each contribute an amount equal to 6% of the member's annual earnings, up to a maximum of \$9,600 annually. Contributions to the system are applied to normal cost first, with the remaining amount being used to amortize the unfunded accrued liability. The total contributions to the plan for the year 1979 was \$873,687 and for 9 months of 1980 it was \$724,073, including amortization of prior service costs. As of December

COUNTY OF EL PASO
 NOTES TO FINANCIAL STATEMENTS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

(6) RETIREMENT PLAN, Continued

31, 1979, the date of the latest available annual actuarial valuation of the system, the County unfunded accrued liability was \$939,432. Such liability was being funded at a rate sufficient to amortize that cost over a 24.4 year period.

(7) DESIGNATED FOR SUBSEQUENT YEAR'S EXPENDITURES - SEE COMBINED BALANCE SHEET

A transfer of \$1,720,000 from the Capital Projects Fund has been included in the general fund's designated for subsequent year's expenditures. The transfer is to augment the general fund operating budget for fiscal year ending September 30, 1981.

In addition, \$1,196,902 has been designated for fiscal 1981 operating budget to offset any reduction in revenue sharing appropriations used for the 1981 fiscal year. This is allocated as follows: General Fund \$925,241; Special Revenue Fund \$225,580; and Debt Service Fund \$46,081.

(8) OTHER FUNDS OF COUNTY

Certain agencies or accounts of the County are not overseen by the County Commissioners' Court and therefore are not reflected in the accompanying financial statements except monies held by the agencies on behalf of the County have been reflected in the County statements as receivables. The following is a summary of these agencies:

<u>ASSETS</u>	<u>COUNTY TAX ASSESSOR</u>	<u>COUNTY CLERK</u>	<u>SHERIFF AND J. P.'S</u>	<u>DISTRICT CLERK</u>	<u>TOTAL</u>
Cash	1,231,678	183,152	179,715	269,990	1,864,535
Returned Checks	1,136	87			1,223
Due from other funds				5,514	5,514
Accounts receivable		38,439			38,439
Investments		113,206		300,000	413,206
Total Assets	<u>1,232,814</u>	<u>334,884</u>	<u>179,715</u>	<u>575,504</u>	<u>2,322,917</u>
 <u>LIABILITIES</u>					
Due to County	81,229	80,072	96,544	6,184	264,029
Due to others	<u>1,151,585</u>	<u>254,812</u>	<u>83,171</u>	<u>569,320</u>	<u>2,058,888</u>
Total Liabilities	<u>1,232,814</u>	<u>334,884</u>	<u>179,715</u>	<u>575,504</u>	<u>2,322,917</u>

(9) CONTINGENT LIABILITIES

The County is contingently liable in respect to law suits and other claims in the ordinary course of its operations. Presently, a number of law suits are pending against the County. The settlement of such contingencies under the budgetary process would require appropriation of revenues yet to be realized and would not materially affect the financial position of the County at September 30, 1980.

COUNTY OF EL PASO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 1980

	BALANCE JAN. 1, 1980	ADDITIONS	DELETIONS	BALANCE SEPT. 30, 1980
<u>COUNTY LAW LIBRARY FUND</u>				
ASSETS				
Cash	22 930	175 797	173 428	25 299
Investments	30 000	156 000	154 000	32 000
Due From Other Funds	2 688	1 014	2 688	1 014
Total Assets	55 618	332 811	330 116	58 313
LIABILITIES				
Fund Balance	55 618	51 122	48 427	58 313
<u>PERMANENT SCHOOL FUND</u>				
ASSETS				
Cash	3 229	4 948	6 580	1 597
Investments	99 000			99 000
Total Assets	102 229	4 948	6 580	100 597
LIABILITIES				
Bond Discount	1 013		95	918
Fund Balance	101 216	5 043	6 580	99 679
Total Liabilities	102 229	5 043	6 675	100 597
<u>SOCIAL SECURITY FUND</u>				
ASSETS				
Cash	337 196	2 264 519	2 541 686	60 029
Accounts Receivable		60 342		60 342
Total Assets	337 196	2 324 861	2 541 686	120 371
LIABILITIES				
Due to Other Governmental Units	337 150	2 445 276	2 662 056	120 370
Fund Balance	46		45	1
Total Liabilities	337 196	2 445 276	2 662 101	120 371
<u>COUNTY EMPLOYEES' RETIREMENT FUND</u>				
ASSETS				
Cash	1	720 793	720 793	1
Due from Other Funds	77 685	80 965	77 685	80 965
Total Assets	77 686	801 758	798 478	80 966
LIABILITIES				
Due to Other Governmental Units	77 685	80 965	77 685	80 965
Fund Balance	1			1
Total Liabilities	77 686	80 965	77 685	80 966

See accompanying notes to financial statements.

COUNTY OF EL PASO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL TRUST AND AGENCY FUNDS

FOR FISCAL YEAR ENDED SEPTEMBER 30, 1980

	BALANCE JAN. 1, 1980	ADDITIONS	DELETIONS	BALANCE SEPT. 30, 1980
<u>ADULT PROBATION FUND</u>				
ASSETS				
Cash	189 071	1 223 541	1 390 846	21 766
Investments	75 000	190 000	265 000	
Due from other Governmental Units	2 170		2 170	
Total Assets	<u>266 241</u>	<u>1 413 541</u>	<u>1 658 016</u>	<u>21 766</u>
LIABILITIES				
Fund Balance	266 241	912 018	1 159 710	18 549
Due to other Governmental Units		3 217		3 217
	<u>266 241</u>	<u>915 235</u>	<u>1 159 710</u>	<u>21 766</u>
 <u>NUTRITIONAL PROGRAM FUND</u>				
ASSETS				
Cash	<u>35 853</u>	<u>925 642</u>	<u>871 961</u>	<u>89 534</u>
LIABILITIES				
Fund Balance	<u>35 853</u>	<u>925 642</u>	<u>871 961</u>	<u>89 534</u>
 <u>COUNTY ATTORNEY BAD CHECK FUND</u>				
ASSETS				
Cash	<u>1 370</u>	<u>15 061</u>	<u>5 725</u>	<u>10 706</u>
LIABILITIES				
Fund Balance	<u>1 370</u>	<u>15 061</u>	<u>5 725</u>	<u>10 706</u>
 <u>METROPOLITAN CRIMINAL JUSTICE PLAN</u>				
ASSETS				
Due from other Funds	<u>3 405</u>	<u>24 000</u>	<u>26 817</u>	<u>588</u>
LIABILITIES				
Fund Balance	<u>3 405</u>	<u>24 000</u>	<u>26 817</u>	<u>588</u>
 <u>COUNTY CLERK INVESTMENT TRUST FUND</u>				
ASSETS				
Due from other Fund	<u>50 000</u>	<u>250 000</u>	<u>200 000</u>	<u>100 000</u>
LIABILITIES				
Restricted Fund Deposit	<u>50 000</u>	<u>250 000</u>	<u>200 000</u>	<u>100 000</u>

See accompanying notes to financial statements.

COUNTY OF EL PASO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL TRUST AND AGENCY FUNDS

FOR FISCAL YEAR ENDED SEPTEMBER 30, 1980

	BALANCE JAN. 1, 1980	ADDITIONS	DELETIONS	BALANCE SEPT. 30, 1980
<u>VARIOUS PROGRAM GRANTS</u>				
<u>COUNTY ATTORNEY CHILD SUPPORT</u>				
ASSETS				
None	0	0	0	0
LIABILITIES				
Due to other Funds	7 139	156 703	148 980	14 862
Fund Balance - Deficit	(7 139)	148 980	156 703	(14 862)
Total Liabilities	0	305 683	305 683	0
<u>INDIGENT DEFENSE COORDINATOR</u>				
ASSETS				
Due from other Funds	1 987	8 400	8 634	1 753
LIABILITIES				
Fund Balance	1 987	8 400	8 634	1 753
<u>SHERIFF'S COMMUNICATION LOGGING SYS.</u>				
ASSETS				
Due from other Funds	5 701	30 077	35 778	0
LIABILITIES				
Fund Balance	5 701	30 077	35 778	0
<u>CROSSROADS I</u>				
ASSETS				
Due from other Funds	1 985	100 454	88 026	14 413
LIABILITIES				
Fund Balance	1 985	100 454	88 026	14 413
<u>STATUS OFFENDER SHELTER HOME</u>				
ASSETS				
Due from other Funds	3 379	3 760	7 139	0
LIABILITIES				
Fund Balance	3 379	3 760	7 139	0

See accompanying notes to financial statements.

COUNTY OF EL PASO

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

ALL TRUST AND AGENCY FUNDS

FOR FISCAL YEAR ENDED SEPTEMBER 30, 1980

	BALANCE JAN. 1, 1980	ADDITIONS	DELETIONS	BALANCE SEPT. 30, 1980
<u>VARIOUS PROGRAM GRANTS</u>				
<u>COUNTY COURTS AT LAW ADM.</u>				
<u>MANAGEMENT INFORMATION SYSTEM</u>				
ASSETS				
Due from other Funds	5 325	21 260	17 335	9 250
LIABILITIES				
Fund Balance	5 325	21 260	17 335	9 250
 <u>DECENTRALIZED INTAKE AND DIVERSION FOR CHILDREN</u>				
ASSETS				
None	0	0	0	0
LIABILITIES				
Due to other Funds	16 642	110 697	111 375	15 964
Fund Balance - Deficit	(16 642)	111 375	110 697	(15 964)
 <u>JUVENILE COURT DIVERSION PROGRAM</u>				
ASSETS				
Due from other Funds	(5 598)	110 940	99 755	5 587
LIABILITIES				
Fund Balance	(5 598)	110 940	99 755	5 587
 <u>EPCO RAPE AND CHILD ABUSE SPECIALIZED PROSECUTION UNIT</u>				
ASSETS				
Due from other Funds	0	23 584	21 072	2 512
LIABILITIES				
Fund Balance	0	23 584	21 072	2 512
 <u>CROSSROADS II</u>				
ASSETS				
Due from other Funds	0	22 000	21 036	964
LIABILITIES				
Fund Balance	0	22 000	21 036	964

See accompanying notes to financial statements.

COUNTY OF EL PASO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 1980

	BALANCE JAN. 1, 1980	ADDITIONS	DELETIONS	BALANCE SEPT. 30, 1980
<u>VARIOUS PROGRAM GRANTS</u>				
<u>SHERIFF - CJD ACADEMY REGION 8</u>				
ASSETS				
Due from other Funds	4 596	12 741	8 225	9 112
LIABILITIES				
Fund Balance	4 596	12 741	8 225	9 112
<u>MANPOWER GRANTS (CETA)</u>				
<u>Accounts for Emergency Employees</u>				
ASSETS				
Due from other Funds	4 292	372 660	359 091	17 861
LIABILITIES				
Fund Balance	4 292	372 660	359 091	17 861
<u>ADULT PROBATION - "NEW LITE" CETA</u>				
ASSETS				
Due from other Governmental Units		46 524	43 306	3 218
LIABILITIES				
Due to Adult Probation Fund	2 170		2 170	
Fund Balance	(2 170)	46 524	41 136	3 218
		46 524	43 306	3 218
<u>MANPOWER TRAINING (CETA VI PROJECT)</u>				
ASSETS				
Due from other Funds	302	306 102	306 404	
LIABILITIES				
Due to County General Fund		349 328	306 404	42 924
Fund Balance - Deficit	302	306 102	349 328	(42 924)
	302	655 430	655 732	
<u>MANPOWER TRAINING (TITLE VI SUSTAINMENT)</u>				
ASSETS				
Due from other Funds	3 921	133 428	131 180	6 169
LIABILITIES				
Fund Balance	3 921	133 428	131 180	6 169

See accompanying notes to financial statements.

COUNTY OF EL PASO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR FISCAL YEAR ENDED SEPTEMBER 30, 1980

	BALANCE JAN. 1, 1980	ADDITIONS	DELETIONS	BALANCE SEPT. 30, 1980
<u>VARIOUS PROGRAM GRANTS</u>				
<u>NUTRITION - CETA</u>				
<u>ASSETS</u>				
None	0	0	0	0
<u>LIABILITIES</u>				
Due to other Funds	12 323	104 191	104 298	12 216
Fund Balance - Deficit	(12 323)	104 298	104 191	(12 216)
		208 489	208 489	
<u>DECENTRALIZED INTAKE - CETA</u>				
<u>ASSETS</u>				
None				
<u>LIABILITIES</u>				
Due to other Funds	1 172	17 324	18 092	404
Fund Balance - Deficit	(1 172)	18 092	17 324	(404)
		35 416	35 416	
<u>TOTALS - ALL AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash	589 650	5 330 301	5 711 019	208 932
Due from other Funds	109 668	1 170 420	1 210 865	69 223
Investments	254 000	596 000	619 000	231 000
Accounts Receivable		141 307		141 307
Due from other Government Agencies		46 524	43 306	3 218
	953 318	7 284 552	7 584 190	653 680
<u>LIABILITIES</u>				
Due to other Funds	39 446	738 242	691 318	86 370
Due to other Government Agencies	414 835	2 529 458	2 739 741	204 552
Other Liabilities - Bond Discount	1 013		95	918
Fund Balance	450 194	3 507 560	3 695 914	261 840
Restricted Fund Deposit	50 000	250 000	200 000	100 000
	955 488	7 025 260	7 327 068	653 680

See accompanying notes to financial statements.

GENERAL FUND

SCHEDULE OF REVENUES

BUDGET AND ACTUAL

FOR FISCAL YEAR ENDED SEPTEMBER 30, 1980

	ACTUAL		9 MONTHS	VARIANCE
	12 MONTHS	9 MONTHS	BUDGET	FAVORABLE
	1979	1980	1980	(UNFAVORABLE)
<u>TAXES</u>				
3110 Current Taxes	5 186 236	5 234 541	4 944 349	290 192
3120 Delinquent Taxes	254 547	212 227	198 300	13 927
Total Taxes	5.440 783	5 446 768	5 142 649	304 119
<u>INTER-GOVERNMENTAL FUNDS</u>				
3210 State Per Capita	21 172	14 058	15 825	(1 767)
3220 Texas Mixed Berage Tax	410 737	340 941	308 000	32 941
3230 Voter Registration	6 521	45 377	34 500	10 877
3240 Refunds & Reimbursements-City	423 078	333 731	301 099	32 632
Total Inter-Governmental Funds	861 508	734 107	659 424	74 683
<u>FEES OF OFFICE</u>				
3310 County Attorney	56 523	32 591	44 000	(11 409)
3320 County Tax Assessor-Collector	1 427 887	913 862	902 500	11 362
3330 County Clerk	824 683	626 306	590 500	35 806
3340 County Judge	805	653	750	(97)
3350 Constable	9 113	8 318	6 150	2 168
3360 District Clerk	355 077	258 609	308 000	(49 391)
3371- Justices of the Peace				
3376 Precincts 1 - 6	13 950	12 546	9 100	3 446
3381 Judge, County Court at Law #1	6 940	4 391	5 200	(809)
3382 Judge, County Court at Law #2	7 932	3 955	6 000	(2 045)
3383 Judge, County Court at Law #3	8 129	4 161	6 000	(1 839)
3384 Judge, County Court at Law #4	3 914	3 266	2 600	666
3390 County Sheriff	225 328	198 196	147 550	50 646
Total Fees of Office	2 940 281	2 066 854	2 028 350	38 504
<u>FINES AND FORFEITURES</u>				
3410 Misdemeanor, Forfeited Bonds	466 602	349 750	360 000	(10 250)
<u>INTEREST</u>				
3510 Miscellaneous Interest	756 842	588 785	498 000	90 785
<u>LICENSES AND PERMITS</u>				
3610 Beer, Wine and Liquor Licenses	58 297	52 658	44 250	8 408
3620 Auto Licenses	175 000	175 000	175 000	
3630 Occupational Licenses	24 104	22 258	24 000	(1 742)
3640 Bail Bond Permits	1 750	1 250	1 000	250
Total Licenses and Permits	259 151	251 166	244 250	6 916

See accompanying notes to financial statements.

GENERAL FUND

SCHEDULE OF REVENUES

BUDGET AND ACTUAL

FOR FISCAL YEAR ENDED SEPTEMBER 30, 1980

	ACTUAL		9 MONTHS BUDGET 1980	VARIANCE FAVORABLE (UNFAVORABLE)
	12 MONTHS 1979	9 MONTHS 1980		
<u>OTHER SOURCES</u>				
3710 Concession Revenues	132 869	133 089	122 900	10 189
3811 Ascarate Park Entrance Fee	80 125	75 692	65 000	10 692
3812 Ascarate Golf Course	130 042	110 532	102 000	8 532
3813 Swimming Pool Receipts	7 229	9 247	7 100	2 147
3814 Rentals	153 032	77 950	82 800	(4 850)
3815 Amphitheater Receipts-City	6 303		300	(300)
3816 County Tax Assessor-Collector Collections	45 851	46 380	29 000	17 380
3817 Miscellaneous Receipts	63 207	25 602	52 000	(26 398)
3818 Jail Commissary Sales		34 090	35 800	(1 710)
3819 Stationery Stock Sales	78 447	44 793	25 000	19 793
3820 Jury Fees	5 737	4 031	3 900	131
3821 County Sewage Inspection	1 975	8 245	11 250	(3 005)
3822 Operating Transfers		156 128		156 128
3823 Total Other Sources	704 817	725 779	537 050	188 729
CASH SURPLUS			605 000	(605 000)
TOTAL	11 429 984	10 163 209	10 074 723	88 486

See accompanying notes to financial statements.

GENERAL FUND

SCHEDULE OF EXPENDITURES: BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

	ACTUAL		BUDGET 9 MONTHS 1980	VARIANCE FAVORABLE (UNFAVORABLE)
	12 MONTHS 1979	9 MONTHS 1980		
<u>GENERAL ADMINISTRATION</u>				
County Judge	72 076	63 705	65 432	1 727
Tax Revaluation	30 610	165 963	165 963	
County Auditor	199 297	168 309	179 177	10 868
County Treasurer	31 036	23 709	24 195	486
County Purchasing Agent	163 940	145 210	146 603	1 393
Civil Defense	9 475	25 413	26 540	1 127
Elections & Voter Registration	179 854	138 091	187 431	49 340
Fire Prevention	11 981	10 422	10 500	78
Employee Benefits	541 521	447 739	487 578	39 839
Insurance-Workmens' Comp.	106 001	95 062	96 277	1 215
Assessing Charges	82 340	63 380	89 300	25 920
Miscellaneous and Postage	123 259	97 940	105 735	7 795
General Travel	25 535	23 723	26 000	2 277
Courthouse and Annex	736 063	611 203	652 073	40 870
Unemployment Tax	36 328	31 081	48 713	17 632
Insurance - General	12 954	1 697	7 500	5 803
Insurance - Group Hospital	193 944	191 353	204 000	12 647
Data Processing	534 021	445 715	520 720	75 005
Annual Audit	32 000	35 500	35 500	
Personnel Services		20 347	30 335	9 988
TOTAL GENERAL ADMINISTRATION	3 122 235	2 805 562	3 109 572	304 010
<u>ADMINISTRATION OF JUSTICE</u>				
County Attorney	189 633	157 199	157 331	132
Sheriff and Jail	2 056 440	1 746 845	1 816 082	69 237
District Clerk	328 720	281 796	283 124	1 328
Courts of Civil Appeal	9 612	7 938	7 941	3
County Courts at Law, Nos. 1, 2, 3, 4 and Adm.	333 779	275 231	283 152	7 921
Justices of the Peace Courts Precincts 1 - 6	240 153	206 398	224 006	17 608
Constables, Precincts 1 - 6	42 490	35 164	35 620	456
Criminal Justice Grant Match	15 727	92 083	92 083	
Adult Probation	74 402	55 594	59 570	3 976
District Judges' Expense	88 573	68 655	68 663	8
District Courts' Expense	683 328	587 619	598 923	11 304
Juvenile Court	36 858	33 960	34 928	968
Jury Department	231 753	237 330	246 242	8 912
District Attorney	486 651	414 767	428 238	13 471
TOTAL ADMINISTRATION OF JUSTICE	4 818 119	4 200 579	4 335 903	135 324

See accompanying notes to financial statements.

GENERAL FUND

SCHEDULE OF EXPENDITURES: BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

	12 MONTHS ACTUAL 1979	9 MONTHS ACTUAL 1980	9 MONTHS BUDGET 1980	VARIANCE FAVORABLE. (UNFAVORABLE)
<u>WELFARE SERVICES</u>				
General Assistance	438 296	363 497	365 840	2 343
Child Welfare	246 400	185 250	185 250	
Child Guidance	37 821	31 205	31 205	
Paupers	43 734	8 907	9 020	113
Veterans' Assistance	10 035	25 633	26 703	1 070
TOTAL WELFARE SERVICE	<u>776 286</u>	<u>614 492</u>	<u>618 018</u>	<u>3 526</u>
<u>HEALTH SERVICES</u>				
Northeast Health Center		16 315	18 000	1 685
City-County Health Unit	819 912	638 423	650 985	12 562
Mental Health	115 430	97 517	98 305	788
Animal Control Center	39 287	30 239	31 840	1 601
Alcohol Abuse		18 000	18 000	
TOTAL HEALTH SERVICES	<u>974 629</u>	<u>800 494</u>	<u>817 130</u>	<u>16 636</u>
<u>PROMOTION AND DEVELOPMENT SERVICES</u>				
Industrial Board	18 000	18 000	18 000	
Advertising and Grant Match	144 625	58 389	74 643	16 254
County Library	56 003	45 523	46 428	905
Co-Operative Extention Serv.	76 649	64 663	66 211	1 548
Other-Various	9 668	23 504	24 168	664
TOTAL PROMOTION AND DEVELOPMENT	<u>304 945</u>	<u>210 079</u>	<u>229 450</u>	<u>19 371</u>
<u>PARKS AND RECREATION</u>				
Area Parks Expense	258 551	224 271	227 921	3 650
Ascarate, Canutillo, Lower Valley		9 211	9 341	130
McKelligon Canyon and Tom Mays		1 875	1 875	
Ascarate Park Golf Course	211 515	200 413	203 256	2 843
Coliseum and Liberty Hall	247 400	199 312	212 538	13 226
Amphitheatre	12 297	22 787	27 719	4 932
TOTAL PARKS AND RECREATION	<u>729 763</u>	<u>657 869</u>	<u>682 650</u>	<u>24 781</u>
<u>CAPITAL OUTLAYS</u>				
		282 000	282 000	
TOTAL GENERAL FUND	<u>10 725 977</u>	<u>9 571 075</u>	<u>10 074 723</u>	<u>503 648</u>

See accompanying notes to financial statements.

County of El Paso, Texas

SPECIAL REVENUE FUND-ROAD AND BRIDGE

SCHEDULE OF REVENUES: BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

	<u>ACTUAL</u>		<u>9 MONTH BUDGET 1980</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
	<u>12 MONTH 1979</u>	<u>9 MONTH 1980</u>		
<u>REVENUES:</u>				
<u>Taxes</u>				
Ad Valorem Taxes - Current	1 076 219	1 276 217	1 039 191	237 026
Ad Valorem Taxes - Delinquent	54 071	51 742	47 161	4 581
	<u>1 130 290</u>	<u>1 327 959</u>	<u>1 086 352</u>	<u>241 607</u>
<u>Interest Income</u>	<u>67 401</u>	<u>103 549</u>	<u>43 400</u>	<u>60 149</u>
<u>Other Sources</u>				
Reimbursements (oil, gas, etc.)	137 549	154 152	86 700	67 452
Lateral Road Funds	31 879			
Miscellaneous	5 042	2 686	4 575	(1 889)
	<u>174 470</u>	<u>156 838</u>	<u>91 275</u>	<u>65 563</u>
<u>Cash Surplus</u>			<u>27 278</u>	<u>(27 278)</u>
<u>TOTAL REVENUES</u>	<u>1 372 161</u>	<u>1 588 346</u>	<u>1 248 305</u>	<u>340 041</u>

STATEMENT OF EXPENDITURES: BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

EXPENDITURES:

Administrative

Salaries - Commissioners	73 885	61 006	61 012	6
Salaries - Office	78 258	58 781	63 374	4 593
Auto Allowance - Commissioners	11 558	8 325	8 325	
Auto Allowance - Engineering	1 489	1 420	1 500	80
Office Expense - Commissioners	497	724	1 000	276
Office Expense - Engineering	3 853	6 181	3 375	(2 806)
	<u>169 540</u>	<u>136 437</u>	<u>138 586</u>	<u>2 149</u>

General Expense

Insurance - Hospital	17 575	17 107	18 100	993
Insurance - Workers' Comp.	33 598	31 294	31 294	
Social Security Tax	38 587	33 168	35 900	2 732
Retirement Contributions	30 506	24 954	38 020	13 066
Miscellaneous	1 851	356	2 605	2 249
Cemetery & Clinics		124	150	26
Assessing Expense	20 075	15 854	22 400	6 546
	<u>142 192</u>	<u>122 857</u>	<u>148 469</u>	<u>25 612</u>

See accompanying notes to financial statements.

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE

SCHEDULE OF EXPENDITURES: BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

	ACTUAL		9 MONTH BUDGET 1980	VARIANCE FAVORABLE (UNFAVORABLE)
	12 MONTH 1979	9 MONTH 1980		
<u>EXPENDITURES, continued</u>				
<u>Road & Bridge - Construction</u>				
<u>& Maintenance</u>				
Salaries - Precinct	477 494	417 479	428 800	11 321
Road Resurfacing	91 488	70 844	80 000	9 156
Street Lights	42 872	40 910	41 000	90
Right-of-Way Acquisition	2 023	815	6 250	5 435
Gas, Oil, Grease Expense	218 920	222 720	225 000	2 280
Other Precinct Expense	136 398	110 723	157 000	46 277
Capital Equipment		23 168	23 200	32 18
	<u>969 195</u>	<u>886 659</u>	<u>961 250</u>	<u>74 591</u>
TOTAL EXPENDITURES	<u>1 280 927</u>	<u>1 145 953</u>	<u>1 248 305</u>	<u>102 352</u>

See accompanying notes to financial statements.

SPECIAL REVENUE FUNDS

REVENUE SHARING

SCHEDULE OF REVENUES: BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

	ACTUAL		12 MONTHS BUDGET 1980	VARIANCE FAVORABLE (UNFAVORABLE)
	12 MONTHS 1979	9 MONTHS 1980		
<u>REVENUES</u>				
Intergovernmental Revenue	2 865 616	2 712 741	2 756 141	(43 400)
Interest	53 818	24 433	27 600	(3 167)
Miscellaneous			69 000	(69 000)
<u>TOTAL REVENUES</u>	<u>2 919 434</u>	<u>2 737 174</u>	<u>2 852 741</u>	<u>(115 567)</u>

STATEMENT OF EXPENDITURES: BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

EXPENDITURES

Current

Administrative

County Tax Assessor-

Collector

County Clerk

General & Administrative

641 698	552 433	595 190	42 757
490 118	398 000	406 404	8 404
246 177	222 608	343 192	120 584
<u>1 377 993</u>	<u>1 173 041</u>	<u>1 344 786</u>	<u>171 745</u>

Judicial & Law Enforcement

Sheriff

Juvenile Probation

935 120	952 574	976 405	23 831
399 221	330 642	338 270	7 628
<u>1 334 341</u>	<u>1 283 216</u>	<u>1 314 675</u>	<u>31 459</u>

Health & Sanitation

Indigent Health Services

Remodeling-R. E. Thomason

225 452	186 316	193 280	6 964
110 753			
<u>336 205</u>	<u>186 316</u>	<u>193 280</u>	<u>6 964</u>

TOTAL EXPENDITURES

<u>3 048 539</u>	<u>2 642 573</u>	<u>2 852 741</u>	<u>210 168</u>
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See accompanying notes to financial statements.

DEBT SERVICE FUND

SCHEDULE OF REVENUES: BUDGET AND ACTUAL

FOR FISCAL YEAR ENDED SEPTEMBER 30, 1980

	ACTUAL		9 MONTHS BUDGET 1980	VARIANCE FAVORABLE (UNFAVORABLE)
	12 MONTHS 1979	9 MONTHS 1980		
<u>REVENUES</u>				
<u>Taxes:</u>				
Ad Valorem Taxes - Current	304 704	260 701	267 408	(6 707)
Ad Valorem Taxes - Delinquent	14 635	10 570	9 500	1 070
Total Taxes	<u>319 339</u>	<u>271 271</u>	<u>276 908</u>	<u>(5 637)</u>
Interest Income	27 500	27 009	12 400	14 609
Bond Premium		1 200		1 200
Cash Surplus			7 137	(7 137)
TOTAL REVENUES	<u>346 839</u>	<u>299 480</u>	<u>296 445</u>	<u>3 035</u>

SCHEDULE OF EXPENDITURES: BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1980

<u>EXPENDITURES</u>				
Principal Retirement	295 000	261 000	261 000	
Agent's Fees		500	500	
Interest	41 005	29 745	29 745	
Assessing	4 101	4 087	5 200	1 113
TOTAL EXPENDITURES	<u>340 106</u>	<u>295 332</u>	<u>296 445</u>	<u>1 113</u>

See accompanying notes to financial statements.

TAX RATES AND FUND ALLOCATION
FOR THE LAST TEN YEARS ENDING
SEPTEMBER 30, 1980

YEAR	TOTAL TAX RATE	GENERAL FUND	ROAD AND BRIDGE FUND	JURY FUND	INTEREST AND SINKING FUND
1980	.14920 (2)	.08807	.02043		.04070
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 (1)	.10451

Note (1) 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.

Note (2) During the year 1980, taxable real properties located within El Paso County were reappraised to bring their valuations to 100% of market value. This action was taken to conform with legislation passed by the 1979 Texas State Legislature. The resultant increase in the tax base under this legislation is countered by the requirement that any increases in tax revenues be limited to not more than 3% over the previous year without holding an open public hearing. This has caused the tax rate to decrease accordingly. The tax rate shown for 1980, based on 100% valuation, is comparable to the tax rate of 1979, based on 35% valuation, increased by the allowable 3%.

TAX LEVIES AND TAX COLLECTIONS

FOR THE LAST TEN YEARS ENDING

SEPTEMBER 30, 1980

<u>YEAR</u>	<u>TOTAL ADJUSTED TAXES LEVIED</u>	<u>DELINQUENT AT JUNE FOL- LOWING YEAR</u>	<u>COLLECTION CURRENT YEAR</u>	<u>PERCENTAGE OF LEVY COLLECTED DURING YEAR</u>
1979	7 488 615	565 216	6 923 399	92.0
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
<u>TOTAL</u>	<u>52 773 180</u>	<u>3 662 771</u>	<u>49 110 409</u>	<u>93.4</u>

OPERATING BUDGETS FOR VARIOUS FUNDS
FOR THE LAST TEN FISCAL YEARS ENDING
SEPTEMBER 30, 1980

FISCAL YEAR	TOTAL	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND	JURY FUND
1981	23 270 804	15 986 154	4 420 498 *	2 864 152 **	
1980	14 472 214 ***	10 074 723	4 101 046	296 445	
1979	16 608 650	11 884 007	4 383 348	341 295	
1978	16 898 053	12 835 368	3 721 168	341 517	
1977	13 175 250	9 550 791	3 279 219	345 240	
1976	11 129 633	7 541 486	3 152 462	435 685	
1975	9 958 148	6 480 610	3 036 243	441 295	
1974	8 844 495	6 199 657	2 231 801	413 037	
1973	7 611 177	5 388 085	1 750 412	472 680	
1972	5 918 003	4 772 617	597 886	417 500	130 000

- * The Road and Bridge Fund and the Revenue Sharing Trust Fund are combined in this report under the heading "Special Revenue Funds" to conform with the guidelines established by Statement 1 and Statement 2 published by the National Council on Governmental Accounting.
- ** In January 1980, a \$25,000,000 bond issue was sold to provide funds for the construction of a new jail facility. The 1981 budget includes \$2,516,213 to pay the interest obligations on this bond issue.
- *** Effective January 1, 1980, the County Fiscal Year was changed to October 1, through September 30. Thus this accounting period was for the nine (9) months from January 1, 1980 through September 30, 1980.

MISCELLANEOUS STATISTICAL FACTS

YEAR 1980

History

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

Form of Government

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

Area (Square Miles)

1,058

Altitude

3,500 - 7,100 Feet

Precipitation

Mean Annual
1980 Total

7.77 inches
7.26 (12-01-80)

Population Growth

Year 1880
1950
1960
1970
1979
1980

3,845
194,986
314,070
359,291
448,330
479,483 (Preliminary Census Count)

Registered Voters (General Election)

	<u>1976</u>	<u>1980</u>
	151,813	150,719

Votes Cast

	95,658	102,839
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Number of County Employees 809

Retail Sales

1978	1,782,643,000
1979	1,743,707,000

Bank Deposits

1979	1,542,191,875
1980	1,555,799,000 (09/30/80)

Radio Stations

13

Television Stations

4

Newspapers

2

Churches (est.)

320