

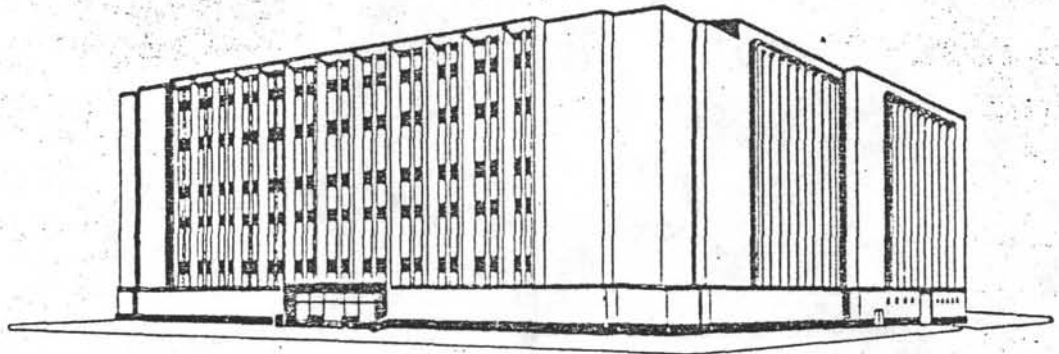
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COUNTY of EL PASO

**ANNUAL
REPORT**

FOR YEAR ENDED SEPTEMBER 30

1981

STEVE E. SEELY

COUNTY AUDITOR
EL PASO, TEXAS

COUNTY OF EL PASO, TEXAS

FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 1981

S. E. SEELY
COUNTY AUDITOR
EL PASO, TEXAS

COUNTY OF EL PASO, TEXAS

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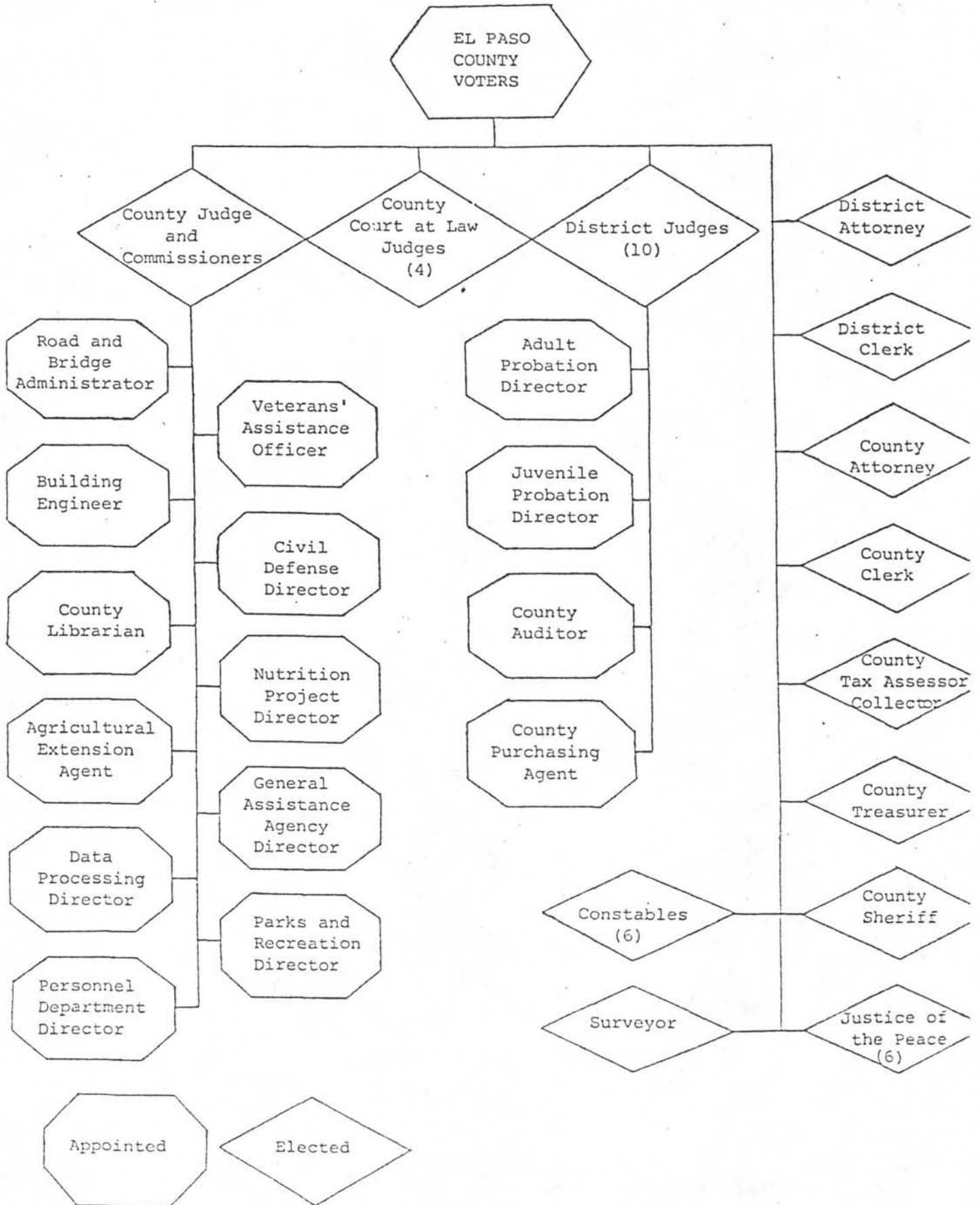
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ORGANIZATION CHART



COUNTY OF EL PASO, TEXAS

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DIRECTORY OF OFFICIALS

COMMISSIONERS' COURT

T. Udell Moore	County Judge
Charles C. Hooten	Commissioner, Precinct #1
Miguel Solis	Commissioner, Precinct #2
Rogelio Sanchez	Commissioner, Precinct #3
Pat F. O'Rourke	Commissioner, Precinct #4

DISTRICT JUDGES

Jerry Woodard	Judge, 34th District Court
Ralph W. Scoggins	Judge, 41st District Court
Edward Marquez	Judge, 65th District Court
Brunson Moore	Judge, 120th District Court
Ward L. Koehler	Judge, 168th District Court
Edward F. Berliner	Judge, 171st District Court
Sam Callan	Judge, 205th District Court
Sam Paxson	Judge, 210th District Court
Woodrow Bean, II	Judge, 243rd District Court
Enrique Pena	Judge, 327th District Court

COUNTY COURTS-AT-LAW

Robert J. Galvan	Judge, County Court-at-Law #1
John L. Fashing	Judge, County Court-at-Law #2
Jack N. Ferguson	Judge, County Court-at-Law #3
D. Clarke Hughes	Judge, County Court-at-Law #4

ELECTED DEPARTMENTAL OFFICIALS

Clyde C. Anderson	County Tax Assessor-Collector
Ramon A. Montes	County Sheriff
George N. Rodriguez, Jr.	County Attorney
Hector Enriquez, Jr.	County Clerk
Marshall T. Finley	County Treasurer
Steve W. Simmons	District Attorney
J. W. A. Johnson	District Clerk



COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

206 CITY-COUNTY BUILDING
EL PASO, TEXAS 79901
(915) 546-2037

S. E. SEELY
COUNTY AUDITOR

HONORABLE DISTRICT JUDGES:

E. F. Berliner, Judge, 171st Judicial District
J. Woodard, Judge, 34th Judicial District
Ralph W. Scoggins, Judge, 41st Judicial District
Edward Marquez, Judge, 65th Judicial District
Brunson Moore, Judge, 120th Judicial District
Ward L. Koehler, Judge, 168th Judicial District
Sam Callan, Judge, 205th Judicial District
Sam Paxson, Judge, 210th Judicial District
Woodrow Bean, II, Judge, 243rd Judicial District
Enrique Pena, Judge, 327th Judicial District

HONORABLE COUNTY COMMISSIONERS' COURT:

T. Udell Moore, County Judge
Charles C. Hooten, Commissioner, Precinct 1
Miguel Solis, Commissioner, Precinct 2
Rogelio Sanchez, Commissioner, Precinct 3
Pat F. O'Rourke, Commissioner, Precinct 4

Gentlemen:

In compliance with Article 1665, Vernon's Annotated Civil Statutes of the State of Texas, I herewith present for your information and guidance my report of the financial condition of the County of El Paso for the fiscal year ending September 30, 1981.

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 Statement of Position entitled "Accounting and Financial Reporting by Governmental Units." The accompanying notes to financial statements describe the significant accounting policies.

CURRENT OPERATING BUDGET

On October 13, 1980, Commissioners' Court adopted an operating budget for the twelve-month period ending September 30, 1981, in the amount of \$23,270,804. This budget was increased by \$1,379,062 with Budget Amendment Number 1 which was approved by Commissioners' Court on March 30, 1981. After approval of this budget amendment, the aggregate operating budget for the County totaled \$24,649,866.

LONG-TERM DEBT

The outstanding long-term debt of the County consists entirely of bonds authorized by the voters. Bonded indebtedness is paid from ad valorem taxes levied annually on taxable property within the County. Such tax revenues are credited to the Debt Service Fund. All bonds approved by the voters have been issued by the County. The County of El Paso has never defaulted on any payment of principal or interest on bonds.

The following is a statement of changes in long-term debt for the fiscal periods shown:

	<u>1980-81</u> <u>Oct. - Sep.</u>	<u>1980</u> <u>Jan. - Sep.</u>
Bonds payable at beginning of the fiscal period.....	\$25,615,000	\$ 876,000
Bonds issued - jail bonds - 1980 Series (dated 1-1-80).....		25,000,000
Bonds retired.....	<u>(247,000)</u>	<u>(261,000)</u>
Bonds payable September 30.....	<u>\$25,368,000</u>	<u>\$25,615,000</u>

YEAR-END CASH BALANCES

All County operating funds, from a cash standpoint, were in good condition as of September 30, 1981, even though \$19,505,000 had been invested in short-term securities. The cash balances as of September 30, 1981 and September 30, 1980, are shown in the following table:

	<u>September 30</u> <u>1981</u>	<u>September 30</u> <u>1980</u>
Operating funds:		
General.....	\$1,353,874	\$1,362,650
Special revenue funds.....	276,529	164,224
Debt service funds.....	24,571	13,229
Trust and agency funds.....	416,727	208,932
Capital project funds.....	9,136	173,363
Total.....	<u>\$2,080,837</u>	<u>\$1,922,398</u>

NEW COUNTY DETENTION FACILITY

Construction of the new County Detention Facility progressed as scheduled. This project is being financed entirely from proceeds of a \$25,000,000 bond issue and interest income earned from the bond issue during the period of construction. Interest income in the amount of \$4,320,351 has been earned through September 30, 1981.

The amount of \$1,359,250 provided during the previous fiscal year from El Paso County Funds was returned on October 1, 1981, in accordance with Commissioners' Court Motion Number 27 of September 8, 1981.

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 the Capital Projects Fund include projects which may extend for a period of one or more years. In conformance with generally accepted accounting principles, Capital Projects Fund budgets are not shown in these annual financial statements.

ORGANIZATION AND ADMINISTRATION OF THE COUNTY

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. This segment of County government has powers expressly authorized by State statutes. Commissioners' Court, among many other duties, approves the County budget and sets the County tax rates. Also this governing body appoints certain County officials and determines if a proposition to issue bonds should be submitted to the voters.

The Tax Assessor-Collector is responsible for collecting ad valorem taxes for the County and certain other taxing entities within the County. He also collects State and County fees and other taxes. The appraisal of property is accomplished by the Central Appraisal District.

The County Treasurer has specific duties to perform. Among those duties are countersigning all County checks and depositing all monies received by the County in Depository Banks selected by the Commissioners' Court for a term of two years.

ORGANIZATION AND ADMINISTRATION OF THE COUNTY - (Continued)

The 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. Some principal responsibilities include accounting, auditing, accounting systems, budgeting, financial planning, cash flow, financial operations, payroll, administration of health, life and dental insurance and retirement.

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 Courts-at-Law. It also provides facilities and pays a substantial 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 FUNCTIONS - (Continued)

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 430 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.

BUDGETS

Operating Funds Budgeting Procedures

The County Auditor is by statute the Budget Officer and has the responsibility for preparing the County's budget. Under the County's budgeting procedures, each department submits a budget request to the County Auditor. The County Auditor then prepares an estimate of revenues and a compilation of requested departmental expenditures and submits the data to the Commissioners' Court.

Public hearings are held on the budget by the Commissioners' Court. Generally, a representative of each department appears. Before determining the final budget, the Commissioners' Court may increase or decrease the amounts requested by the various departments. Amounts finally budgeted for expenditures in current operating funds cannot exceed the County Auditor's estimate of revenues.

After the budget has been adopted by Commissioners' Court, the County Auditor carefully and continually monitors budgetary limits to prevent expenditures from exceeding appropriations and advises the Commissioners' Court on the condition of the various budget accounts. Purchase orders and contracts are not valid until the County Auditor certifies that money is or will be available to make payment.

BUDGETS - (Continued)

At fiscal year end, encumbrances against budgeted appropriations are recorded in the County's records when purchase orders, contracts or other appropriate supporting documents are executed. All encumbrances remaining open at the end of the year are reappropriated in the following year's budget.

Federal Revenue Sharing Funds

Federal Revenue Sharing funds received during the fiscal year ending September 30, 1981, totaled \$2,662,830. The County's 1981-1982 Operating Budget includes estimated U.S. Treasury Revenue Sharing receipts of \$2,404,046. At this point, it appears to be the intention of our Federal Government to reduce their estimated Federal Revenue Sharing entitlement by as much as twelve percent for the corresponding period and perhaps terminate the program entirely in 1984.

Independent Audit

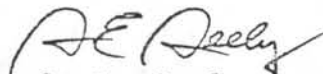
In accordance with Texas State Statutes, the Commissioners' Court, on February 2, 1981, appointed the independent certified public accounting firm of Cox, Colton, Stoner, Starr & Co., P.C. to perform the 1980-81 fiscal County financial audit. The independent auditors' report is included in this report.

Acknowledgement

The cooperation of all officials and employees in contributing information and assistance during this fiscal year is sincerely appreciated by me and my dedicated staff.

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

Respectfully submitted,



S. E. Seely
County Auditor

October 29, 1981

ANNUAL FINANCIAL REPORT
FOR
COUNTY OF EL PASO, TEXAS
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 1981

FINANCIAL SECTION

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 year ended September 30, 1981, 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, 1981, and the results of its operations and the changes in fund balances for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

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.

November 6, 1981

COUNTY OF EL PASO, TEXAS

COMBINED BALANCE SHEET - ALL FUND
TYPES AND ACCOUNT GROUPS
FOR THE YEAR ENDED SEPTEMBER 30, 1981

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES		ACCOUNT GROUPS		TOTAL (MEMORANDUM) ONLY
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	
Cash.....	\$1,353,874	\$ 276,529	\$ 24,571	\$ 9,136	\$416,727			\$ 2,080,837
Cash with Fiscal Agent....			211,983					211,983
Investments, at cost (market \$19,489,615).....	981,000	860,000	250,000	17,180,000	234,000			19,505,000
Receivables:								
Delinquent taxes, 1980 and prior years.....	864,238	200,577	399,251					1,464,066
Less allowance for un- collectibles.....	(864,238)	(200,577)	(399,251)					(1,464,066)
Accounts.....	1,131,875	686,580	27,969		157,260			2,003,684
Due from other govern- mental agencies.....	233,415				29,958			263,373
Inventory of supplies.....	47,568				1,589			49,157
Prepaid expenses.....	15,339							15,339
Fixed assets (Note 2).....	63,131	195						63,326
Equipment under capital lease (Note 3).....	1,469,041					\$17,681,181		17,681,181
Amount available in debt service funds.....							\$ 164,298	164,298
Amount to be provided for retirement of general long-term debt.....								
TOTAL ASSETS.....	\$5,295,243	\$1,823,304	\$ 514,523	\$17,189,136	\$839,534	\$17,681,181	\$25,368,000	\$68,710,921
						25,203,702		25,203,702

LIABILITIES

Vouchers payable.....	\$ 779,295	\$ 237,445	\$ 1,730,698	\$ 2,747,438
Matured bonds and interest payable.....		\$ 211,983		211,983
Equipment contracts payable (Note 3).....	1,469,041			1,469,041
Due to other funds.....	29,958	6,828	\$ 88,342	263,370
Due to other governmental agencies.....	630,312		221,149	851,461
Deferred revenues.....	554,361	8,435	101,673	664,469
General obligation bonds payable (Note 4).....				
Total liabilities.....	<u>3,462,967</u>	<u>252,708</u>	<u>1,730,698</u>	<u>25,368,000</u>
			411,164	<u>31,575,762</u>

FUND EQUITY

Investment in general fixed assets.....			\$17,681,181	17,681,181
Fund balance:				
Reserved for prepaid expenses.....	63,131	195		63,326
Reserved for inventory, payroll and petty cash funds.....	106,340			106,340
Reserved for debt service.....		164,298		164,298
Unreserved:				
Designated for capital projects.....		14,099,188		14,099,188
Designated for subsequent years' expenditures (Note 6).....	725,598	1,280,496	1,359,250	3,793,714
Undesignated.....	937,207	289,905	428,370	1,227,112
Total fund equity.....	<u>1,832,276</u>	<u>1,570,596</u>	<u>15,458,438</u>	<u>37,135,159</u>
			17,681,181	

TOTAL LIABILITIES AND FUND EQUITY.....	\$5,295,243	\$1,823,304	\$ 514,523	\$17,189,136	\$839,534	\$17,681,181	\$25,368,000	\$68,710,921
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See accompanying notes to financial statements.

COUNTY OF EL PASO, TEXAS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 1981

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE EXPENDABLE TRUSTS	TOTAL (MEMORANDUM) ONLY
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		
REVENUES:						
Taxes.....	\$ 6,046,413	\$1,403,284	\$2,793,253			\$10,242,950
Intergovernmental revenues.....	1,265,215	2,662,830			\$9,129,136	13,057,181
Fees of office.....	2,746,261					2,746,261
Fines and forfeitures...	503,513					503,513
Interest.....	495,883	177,058	97,399	\$ 3,629,114		4,399,454
Licenses and permits....	262,613					262,613
Other.....	1,458,787	233,511				1,692,298
Total revenues.....	<u>12,778,685</u>	<u>4,476,683</u>	<u>2,890,652</u>	<u>3,629,114</u>	<u>9,129,136</u>	<u>32,904,270</u>
EXPENDITURES:						
General administration..	4,470,944	1,890,550			5,024,822	11,386,316
Administration of justice.....	7,874,616	666,226			2,295,457	10,836,299
Public assistance.....	909,345				1,642,327	2,551,672
Health services.....	1,179,955	249,498				1,429,453
County promotion and development.....	351,321					351,321
Parks and recreation....	907,115					907,115
Roads and bridges.....		1,255,034				1,255,034
Debt service:						
Principal retirement..			247,000			247,000
Agent's fees.....			1,472			1,472
Interest.....			2,536,778			2,536,778
Assessing and servic- ing.....			37,841			37,841
Capital outlays.....	422,631	5,821		13,583,542		14,011,994
Total expenditures...	<u>16,115,927</u>	<u>4,067,129</u>	<u>2,823,091</u>	<u>13,583,542</u>	<u>8,962,606</u>	<u>45,552,295</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES....	<u>(3,337,242)</u>	<u>409,554</u>	<u>67,561</u>	<u>(9,954,428)</u>	<u>166,530</u>	<u>(12,648,025)</u>
OTHER FINANCING SOURCES (USES):						
Operating transfers in..	43,025		3,421			46,446
Operating transfers out.	(131,868)					(131,868)
Total other financing sources (uses).....	<u>(88,843)</u>		<u>3,421</u>			<u>(85,422)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES).....	<u>(3,426,085)</u>	<u>409,554</u>	<u>70,982</u>	<u>(9,954,428)</u>	<u>166,530</u>	<u>(12,733,447)</u>
FUND BALANCE, OCTOBER 1, 1980.....	<u>5,211,269</u>	<u>1,160,895</u>	<u>93,316</u>	<u>25,412,866</u>	<u>261,840</u>	<u>32,140,186</u>
INCREASE IN FUND RESERVES.	<u>47,092</u>	<u>147</u>				<u>47,239</u>
FUND BALANCE, SEPTEM- BER 30, 1981.....	<u>\$ 1,832,276</u>	<u>\$1,570,596</u>	<u>\$ 164,298</u>	<u>\$15,458,438</u>	<u>\$ 428,370</u>	<u>\$19,453,978</u>

See accompanying notes to financial statements.

COUNTY OF EL PASO, TEXAS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 1981

	GENERAL FUND.....		SPECIAL REVENUE FUNDS.....		TOTAL - MEMORANDUM ONLY.....		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	
REVENUES:							
Taxes.....	\$ 6,290,173	\$ 6,046,413	\$ (243,760)	\$ 1,403,284	\$ 7,449,699	\$ 7,449,697	\$ (297,002)
Intergovernmental revenues.....	1,265,849	1,265,215	(634)	2,662,830	3,761,590	3,928,045	166,455
Fees of office.....	3,025,450	2,746,261	(279,189)	2,495,741	3,025,450	2,746,261	(279,189)
Fines and forfeitures.....	478,000	503,513	25,513	478,000	478,000	503,513	25,513
Interest.....	412,000	495,883	83,883	177,058	504,159	672,941	168,782
Licenses and permits.....	264,400	262,613	(1,787)	233,511	264,400	262,613	(1,787)
Other sources.....	964,620	1,458,787	494,167	229,137	1,193,757	1,692,298	498,541
Total revenues.....	12,700,492	12,778,685	78,193	4,476,683	16,974,055	17,255,368	281,313
EXPENDITURES:							
General administration.....	4,993,777	4,470,944	522,833	1,890,550	7,215,959	6,361,494	854,465
Administration of Justice.....	8,027,651	7,874,616	153,035	666,226	8,742,892	8,540,842	202,050
Public assistance.....	928,252	909,345	18,907	249,498	928,252	909,345	18,907
Health services.....	1,187,135	1,179,955	7,180	271,121	1,459,256	1,429,453	28,803
County promotion and development.....	586,404	351,321	235,083	586,404	586,404	351,321	235,083
Parks and recreation.....	929,685	907,115	22,570	929,685	929,685	907,115	22,570
Roads and bridges.....	518,096	422,631	95,465	1,255,034	1,396,170	1,255,034	141,136
Capital outlays.....	17,171,000	16,115,927	1,055,073	5,821	528,096	428,452	99,644
Total expenditures.....	(4,470,508)	(3,337,242)	1,133,266	4,067,129	(4,811,659)	(2,927,688)	1,883,971
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....				409,554	750,705	(2,927,688)	1,883,971
OTHER FINANCING SOURCES (USES):							
Operating transfers in.....		43,025	43,025	274,016	274,016	43,025	(230,991)
Operating transfers out.....		(131,868)	(131,868)			(131,868)	(131,868)
Net decrease in prior year's fund balance.....							
Total other financing sources (uses).....	4,470,508	(88,843)	(4,559,351)	341,151	4,811,659	(88,843)	(4,900,502)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES).....							
		(3,426,085)	(3,426,085)	409,554	409,554	(3,016,531)	(3,016,531)
FUND BALANCE, OCTOBER 1, 1980		5,211,269		1,160,895		6,372,164	
INCREASE IN FUND RESERVES.....		47,092		147		47,239	
FUND BALANCE, SEPTEMBER 30, 1981.....		\$ 1,832,276		\$ 1,570,596		\$ 3,402,872	

See accompanying notes to financial statements.

COUNTY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1981

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The following funds are maintained and financial statements have been prepared using the modified accrual basis of accounting: (1) General Fund, (2) Special Revenue Funds, (3) Debt Service Funds and (4) Capital Projects Fund. 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 basis 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 for and the payment of principal and interest on County general obligation bonds.

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Capital Projects Fund - used to account for the proceeds from bond issues specifically designed for capital expenditures and for the accumulation of construction costs on such projects.

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 nonpublic organizations. As agent for certain legal entities (through various fee officers), the County collects certain revenues from taxpayers and others and remits the amounts collected to the respective legal entities.

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 of Accounts, with the exception of public domain and infrastructure fixed assets, such as roads and bridges. Depreciation is not provided for 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, 1981, the stated amount of the investments was \$19,505,000. The County invests temporary idle cash in certificates of deposit and U.S. Treasury securities.

Property Taxes and Other Revenues

Revenues from property taxes, accrued interest and penalties thereon, and certain other sources are recognized on the cash basis.

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Vacation Pay and Sick Leave

Employees are paid by prescribed formulas 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, 1981. Sick pay accrued, but not taken, is accumulated (up to 90 days), subject to forfeiture upon termination or retirement.

Workers' Compensation Benefits

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

2. GENERAL FIXED ASSETS

Fixed assets are recorded at cost if purchased and at fair market value if acquired by gift. Assets acquired prior to 1958 are recorded at their estimated cost. During fiscal year 1981, changes in General Fixed Assets were as follows:

	BALANCE 10/01/80	ADDITIONS	DELETIONS	BALANCE 09/30/81
Land.....	\$ 2,554,763	\$ 3,545	\$ 1	\$ 2,558,307
Buildings and other im- provements.	10,558,711	303,684	1,038,353	9,824,042
Construction work-in- progress...	20,369	65,988	20,369	65,988
Machinery and equipment..	4,039,760	133,133	1,054,277	3,118,616
Roads, bridges and flood con- trol.....	2,114,228			2,114,228
Investment in general fixed assets.....	\$19,287,831	\$506,350	\$2,113,000	\$17,681,181

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

2. GENERAL FIXED ASSETS - (Continued)

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 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

Proceeds from bonds sold.....	\$25,000,000
Interest income earned and estimated.	6,155,336
Current County funding.....	1,359,250
Current County funding to be returned to the General Fund on 10-1-81.....	(1,359,250)
Total source of funding.....	<u>\$31,155,336</u>

Cost of New Jail Facility

Construction contract and changes.....	\$28,065,000
Construction change orders Nos. 1-18..	172,608
Other change orders - estimated.....	327,392
Allowance for change orders.....	(500,000)
Architect's fees.....	1,813,890
Engineering consulting contract.....	75,000
Site excavation contract and change...	94,785
Furnishings and other cost - estimated	549,804
Funds spent prior to contract.....	556,857
Total cost of new jail facility..	<u>\$31,155,336</u>

3. LEASE OBLIGATIONS

The County has the following outstanding capital lease obligations at September 30, 1981:

Lease dated 6-23-80 for Burroughs Computer System.....	\$ 991,846
Lease dated 10-18-80 for Executone, telephone equipment.....	477,195
Total.....	<u>\$1,469,041</u>

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

4. GENERAL LONG-TERM DEBT

General long-term debt, which consists of general obligation bonds, maturing serially, is summarized as follows:

	<u>DATE OF ISSUE</u>	<u>DATE OF MATURITY</u>	<u>RATE OF INTEREST</u>	<u>BALANCE ON SEP. 30, 1981</u>
Courthouse Bonds, Series 1955.....	09-10-55	09-10-85	3%	\$ 178,000
Road and Bridge Certificates of Indebtedness, Series 1965.....	10-01-65	10-01-85	3.3% - 3.4%	190,000
Permanent Improve- ment Bonds, Series 1980.....	01-01-80	07-01-02	5.5% - 7.5%	<u>25,000,000</u>
Total bonded indebtedness.....				<u>\$25,368,000</u>

Maturities of County long-term debt are:

<u>Year of Maturity</u>	<u>Amount</u>
1982	\$ 63,000
1983	494,000
1984	530,000
1985	531,000
1986 - 2002	<u>23,750,000</u>
Total	<u>\$25,368,000</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 September 30, 1981.

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

5. 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 that 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:

ASSETS	TAX ASSESSOR COLLECTOR	COUNTY CLERK	SHERIFF AND J.P.'S	DISTRICT CLERK	TOTAL
Cash.....	\$1,541,322	\$262,394	\$242,412	\$287,710	\$2,333,838
Returned checks.....	2,672	157			2,829
Due from other govern- mental agencies.....	77,975				77,975
Other receivables.....		44,074			44,074
Investments.....		118,676		400,000	518,676
Total assets.....	<u>\$1,621,969</u>	<u>\$425,301</u>	<u>\$242,412</u>	<u>\$687,710</u>	<u>\$2,977,392</u>
LIABILITIES					
Due to County.....	\$ 114,670	\$ 99,076	\$165,441	\$ 64,037	\$ 443,224
Due to others.....	1,507,299	326,225	76,971	623,673	2,534,168
Total liabilities....	<u>\$1,621,969</u>	<u>\$425,301</u>	<u>\$242,412</u>	<u>\$687,710</u>	<u>\$2,977,392</u>

6. DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES

The amount of \$725,598 has been classified as designated for subsequent years' expenditures in the General Fund. The components of this amount are:

- 1) The sum of \$87,264 for two construction projects in progress (\$6,771 for the Juvenile Detention Facility and \$80,493 for Jail Renovation).
- 2) The sum of \$288,486 for an anticipated 12% reduction in estimated federal revenue sharing entitlements during the fiscal year beginning October 1, 1981.
- 3) The sum of \$349,848 included in estimated revenues of the operating budget for the fiscal year beginning October 1, 1981. This amount is comprised of \$226,848 to be released from the Escrow - Maintenance Reserve for New Jail Account, \$50,000 from the Escrow - Capital Outlays Account and \$73,000 resulting from the reduction of the Payroll Imprest Account.

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

6. DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES - (Continued)

The \$650,000 classified as designated for subsequent years' expenditures in the Road and Bridge Fund will be transferred to the General Fund during the fiscal year beginning October 1, 1981, and the entire amount has been included in the General Fund's operating budget for that period.

The amount of \$630,496 recorded as designated for subsequent years' expenditures in the Revenue Sharing Fund is so designated because a quarterly entitlement of \$665,709 was received during October 1981 for the months of July, August and September 1981. All federal revenue sharing entitlements are received subsequent to the applicable quarter. The revenue sharing entitlement, therefore, for the final quarter of the County's fiscal year is accrued, but is not available for appropriation during the immediately succeeding budget period.

The amount of \$1,359,250 recorded as designated for subsequent years' expenditures in the Capital Projects Fund will be transferred to the General Fund during October 1981 to augment the operating budget for the fiscal year commencing October 1, 1981. This amount of \$1,359,250 was loaned by the General Fund to the Capital Projects Fund in increments of \$802,393 and \$556,857.

The amount of \$428,370 recorded as designated for subsequent years' expenditures in the Trust and Agency Fund consists primarily of unexpended grant revenues which are specifically to be used in accordance with grant awards and contracts.

7. 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 ended September 30, 1981, were \$1,002,864, including amortization of prior service costs. As of December 31, 1980, the date of the latest available annual actuarial valuation of the system, the County's unfunded accrued liability was \$713,951. Such liability was being funded at a rate sufficient to amortize that cost over a 24.4 year period.

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

8. CONTINGENT LIABILITIES

The County is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. Presently, a number of lawsuits 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, 1981.

COUNTY OF EL PASO, TEXAS

ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 1981

SUPPLEMENTAL FINANCIAL INFORMATION SECTION

COUNTY OF EL PASO, TEXAS

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1981

	BALANCE OCT. 1, 1980	ADDITIONS	DELETIONS	BALANCE SEP. 30, 1981
<u>COUNTY LAW LIBRARY FUND</u>				
ASSETS:				
Cash.....	\$ 25,299	\$ 161,031	\$ 173,135	\$ 13,195
Investments.....	32,000	99,000	97,000	34,000
Accounts receivable.....	1,014	5,248	1,014	5,248
Total assets.....	<u>\$ 58,313</u>	<u>\$ 265,279</u>	<u>\$ 271,149</u>	<u>\$ 52,443</u>
LIABILITIES - Fund				
balance.....	<u>\$ 58,313</u>	<u>\$ 68,265</u>	<u>\$ 74,135</u>	<u>\$ 52,443</u>
<u>PERMANENT SCHOOL FUND</u>				
ASSETS:				
Cash.....	\$ 1,597	\$ 19,904	\$ 20,032	\$ 1,469
Investments.....	99,000	9,000	8,000	100,000
Total assets.....	<u>\$100,597</u>	<u>\$ 28,904</u>	<u>\$ 28,032</u>	<u>\$101,469</u>
LIABILITIES:				
Bond discount.....	\$ 918	\$ 1,020	\$ 265	\$ 1,673
Fund balance.....	99,679	7,149	7,032	99,796
Total liabilities...	<u>\$100,597</u>	<u>\$ 8,169</u>	<u>\$ 7,297</u>	<u>\$101,469</u>
<u>SOCIAL SECURITY FUND</u>				
ASSETS:				
Cash.....	\$ 60,029	\$3,452,195	\$3,444,675	\$ 67,549
Accounts receivable.....	60,342	67,840	60,342	67,840
Total assets.....	<u>\$120,371</u>	<u>\$3,520,035</u>	<u>\$3,505,017</u>	<u>\$135,389</u>
LIABILITIES:				
Due to other governmental units.....	\$120,370	\$ 135,389	\$ 120,370	\$135,389
Fund balance.....	1	3,389,805	3,389,806	
Total liabilities...	<u>\$120,371</u>	<u>\$3,525,194</u>	<u>\$3,510,176</u>	<u>\$135,389</u>
<u>COUNTY EMPLOYEES' RETIREMENT FUND</u>				
ASSETS:				
Cash.....	\$ 1	\$ 999,618	\$ 999,618	\$ 1
Accounts receivable.....	80,965	84,172	80,965	84,172
Total assets.....	<u>\$ 80,966</u>	<u>\$1,083,790</u>	<u>\$1,080,583</u>	<u>\$ 84,173</u>
LIABILITIES:				
Due to other governmental units.....	\$ 80,965	\$ 84,172	\$ 80,965	\$ 84,172
Fund balance.....	1	1,002,824	1,002,824	1
Total liabilities...	<u>\$ 80,966</u>	<u>\$1,086,996</u>	<u>\$1,083,789</u>	<u>\$ 84,173</u>
<u>ADULT PROBATION FUND</u>				
ASSETS - Cash.....				
	<u>\$ 21,766</u>	<u>\$1,644,402</u>	<u>\$1,507,610</u>	<u>\$158,558</u>
LIABILITIES:				
Due to other governmental units.....	\$ 3,217	\$ 71,053	\$ 72,682	\$ 1,588
Fund balance.....	18,549	1,520,205	1,381,784	156,970
Total liabilities...	<u>\$ 21,766</u>	<u>\$1,591,258</u>	<u>\$1,454,466</u>	<u>\$158,558</u>
<u>NUTRITIONAL PROGRAM FUND</u>				
ASSETS - Cash.....				
	<u>\$ 89,534</u>	<u>\$1,504,906</u>	<u>\$1,425,992</u>	<u>\$168,448</u>
LIABILITIES - Fund balance....				
	<u>\$ 89,534</u>	<u>\$1,504,906</u>	<u>\$1,425,992</u>	<u>\$168,448</u>

(Continued) - 1.

COUNTY OF EL PASO, TEXAS
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 ALL TRUST AND AGENCY FUNDS - (Continued)

	BALANCE OCT. 1, 1980	ADDITIONS	DELETIONS	BALANCE SEP. 30, 1981
<u>COUNTY ATTORNEY BAD CHECK FUND</u>				
ASSETS - Cash.....	\$ 10,706	\$ 25,486	\$ 28,685	\$ 7,507
LIABILITIES - Fund balance....	\$ 10,706	\$ 25,486	\$ 28,685	\$ 7,507
<u>METROPOLITAN CRIMINAL JUSTICE PLAN</u>				
ASSETS - Due from other funds.	\$ 588	\$ 1,000	\$ 1,588	\$ 0
LIABILITIES - Fund balance....	\$ 588	\$ 1,000	\$ 1,588	\$ 0
<u>COUNTY CLERK INVESTMENT TRUST FUND</u>				
ASSETS - Investments.....	\$100,000	\$ 250,000	\$ 250,000	\$100,000
LIABILITIES - Restricted fund deposit.....	\$100,000	\$ 0	\$ 0	\$100,000
<u>COUNTY ATTORNEY CHILD SUPPORT</u>				
ASSETS - None.....	\$ 0	0	0	0
LIABILITIES:				
Due to other funds.....	\$ 14,862	\$ 267,301	\$ 237,718	\$ 44,445
Fund balance - deficit.....	(14,862)	237,718	267,301	(44,445)
Total liabilities....	\$ 0	\$ 505,019	\$ 505,019	\$ 0
<u>INDIGENT DEFENSE COORDINATOR</u>				
ASSETS - Due to other funds...	\$ 1,753	\$ 7,722	\$ 8,536	\$ 939
LIABILITIES - Fund balance....	\$ 1,753	\$ 7,722	\$ 8,536	\$ 939
<u>CROSSROADS I</u>				
ASSETS - Due from other funds.	\$ 14,413	\$ 139,963	\$ 148,986	\$ 5,390
LIABILITIES - Fund balance....	\$ 14,413	\$ 139,963	\$ 148,986	\$ 5,390
<u>COUNTY COURTS-AT-LAW ADM. MANAGEMENT INFORMATION SYSTEM</u>				
ASSETS - Due from other funds.	\$ 9,250	\$ 11,901	\$ 10,943	\$ 10,208
LIABILITIES - Fund balance....	\$ 9,250	\$ 11,901	\$ 10,943	\$ 10,208
<u>DECENTRALIZED INTAKE AND DIVERSION UNIT FOR CHILDREN</u>				
ASSETS - None.....	\$ 0	0	0	0
LIABILITIES:				
Due to other funds.....	\$ 15,964	\$ 148,765	\$ 159,898	\$ 4,831
Fund balance - deficit.....	(15,964)	159,898	148,765	(4,831)
Total liabilities....	\$ 0	\$ 308,663	\$ 308,663	\$ 0
<u>JUVENILE COURT DIVERSION PROGRAM</u>				
ASSETS - Due from other funds.	\$ 5,587	\$ 134,608	\$ 136,198	\$ 3,997
LIABILITIES - Fund balance....	\$ 5,587	\$ 134,608	\$ 136,198	\$ 3,997

(Continued) - 2.

COUNTY OF EL PASO, TEXAS
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 ALL TRUST AND AGENCY FUNDS - (Continued)

	BALANCE OCT. 1, 1980	ADDITIONS	DELETIONS	BALANCE SEP. 30, 1981
<u>EPCO RAPE AND CHILD ABUSE SPECIALIZED PROSECUTION UNIT</u>				
ASSETS - Due from other funds.	\$ 2,512	\$ 31,633	\$ 32,648	\$ 1,497
LIABILITIES - Fund balance....	\$ 2,512	\$ 31,633	\$ 32,648	\$ 1,497
<u>CROSSROADS II</u>				
ASSETS - Due from other funds.	\$ 964	\$ 108,994	\$ 104,941	\$ 5,017
LIABILITIES - Fund balance....	\$ 964	\$ 108,994	\$ 104,941	\$ 5,017
<u>SHERIFF-CJD ACADEMY REGION 8</u>				
ASSETS - Due from other funds.	\$ 9,112	\$ 15,001	\$ 21,203	\$ 2,910
LIABILITIES - Fund balance....	\$ 9,112	\$ 15,001	\$ 21,203	\$ 2,910
<u>HOME ENERGY ASSISTANCE PROGRAM</u>				
ASSETS - None.....	\$ 0	\$ 59,577	\$ 59,577	\$ 0
LIABILITIES - None.....	\$ 0	\$ 59,577	\$ 59,577	\$ 0
<u>INTERGOVERNMENTAL PERSONNEL ACT PROGRAM</u>				
ASSETS - None.....	\$ 0	0	0	0
LIABILITIES:				
Due to other funds.....	\$ 0	\$ 4,133	\$ 528	\$ 3,605
Fund balance - deficit.....	0	528	4,133	(3,605)
Total liabilities...	\$ 0	\$ 4,661	\$ 4,661	\$ 0
<u>MANPOWER GRANTS (CETA) ACCOUNTS FOR EMERGENCY EMPLOYEES</u>				
ASSETS - Due from other funds.	\$ 17,861	\$ 0	\$ 17,861	\$ 0
LIABILITIES:				
Due to other funds.....	\$ 0	\$ 11,006	\$ 0	\$ 11,006
Fund balance - deficit.....	17,861	265,993	294,860	(11,006)
Total liabilities...	\$ 17,861	\$ 276,999	\$ 294,860	\$ 0
<u>ADULT PROBATION "NEW LITE" CETA</u>				
ASSETS - Due from other govern- mental units.....	\$ 3,218	\$ 58,141	\$ 60,994	\$ 365
LIABILITIES - Fund balance....	\$ 3,218	\$ 58,141	\$ 60,994	\$ 365
<u>MANPOWER TRAINING (TITLE VI SUSTAINMENT)</u>				
ASSETS - Due from other funds.	\$ 6,169	\$ 0	\$ 6,169	\$ 0
LIABILITIES:				
Due to other funds.....	\$ 0	\$ 16,626	\$ 0	\$ 16,626
Fund balance - deficit.....	6,169	200,552	223,347	(16,626)
Total liabilities...	\$ 6,169	\$ 217,178	\$ 223,347	\$ 0

(Continued) - 3.

COUNTY OF EL PASO, TEXAS
 COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
 ALL TRUST AND AGENCY FUNDS - (Continued)

	BALANCE OCT. 1, 1980	ADDITIONS	DELETIONS	BALANCE SEP. 30, 1981
<u>NUTRITION - CETA</u>				
ASSETS - None.....	\$ 0	0	0	0
LIABILITIES:	\$ 12,216	\$ 156,758	\$ 161,602	\$ 7,372
Due to other funds.....	(12,216)	161,602	156,758	(7,372)
Fund balance - deficit.....	\$ 0	\$ 318,360	\$ 318,360	\$ 0
Total liabilities....				
<u>DECENTRALIZED INTAKE - CETA</u>				
ASSETS - None.....	\$ 0	0	0	0
LIABILITIES:	\$ 404	\$ 19,460	\$ 19,407	\$ 457
Due to other funds.....	(404)	19,407	19,460	(457)
Fund balance - deficit.....	\$ 0	\$ 38,867	\$ 38,867	\$ 0
Total liabilities....				
<u>CETA GRANT TITLE VI - ADULT PROBATION</u>				
ASSETS - Due from other govern- mental units.....	\$ 0	\$ 12,911	\$ 11,687	\$ 1,224
LIABILITIES - Fund balance....	\$ 0	\$ 12,911	\$ 11,687	\$ 1,224

See accompanying notes to financial statements.

(Concluded) - 4.

COUNTY OF EL PASO, TEXAS

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
ALL TRUST AND AGENCY FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1981

	BALANCE			BALANCE
	OCT. 1, 1980	ADDITIONS	DELETIONS	SEP. 30, 1981
<u>TOTALS - ALL AGENCY FUNDS</u>				
ASSETS				
Cash.....	\$208,932	\$7,807,542	\$7,599,747	\$416,727
Due from other funds....	68,209	450,822	489,073	29,958
Investments.....	231,000	358,000	355,000	234,000
Accounts receivable.....	142,321	157,260	142,321	157,260
Due from other govern- ment agencies.....	3,218	71,052	72,681	1,589
Total assets.....	<u>\$653,680</u>	<u>\$8,844,676</u>	<u>\$8,658,822</u>	<u>\$839,534</u>
LIABILITIES				
Due to other funds.....	\$ 86,370	\$ 581,125	\$ 579,153	\$ 88,342
Due to other government agencies.....	204,552	290,614	274,017	221,149
Other liabilities-bond discount.....	918	1,020	265	1,673
Fund balance.....	261,840	9,129,136	8,962,606	428,370
Restricted fund deposit.	100,000			100,000
Total liabilities..	<u>\$653,680</u>	<u>\$10,001,895</u>	<u>\$9,816,041</u>	<u>\$839,534</u>

See accompanying notes to financial statements.

COUNTY OF EL PASO, TEXAS

SCHEDULES OF REVENUES
GENERAL FUND - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1981

	ACTUAL		12 MONTHS BUDGET 1981	VARIANCE FAVORABLE (UNFAVORABLE)
	9 MONTHS 1980	12 MONTHS 1981		
<u>TAXES</u>				
Current taxes.....	\$5,234,541	\$5,719,915	\$6,091,186	\$(371,271)
Delinquent taxes.....	212,227	326,498	198,987	127,511
Total taxes.....	<u>5,446,768</u>	<u>6,046,413</u>	<u>6,290,173</u>	<u>(243,760)</u>
<u>INTER-GOVERNMENTAL FUNDS</u>				
0555 State per capita.....	14,058	29,298	21,250	8,048
Texas mixed beverage tax....	340,941	522,807	471,893	50,914
Voter registration.....	45,377	14,625	9,100	5,525
Refunds and reimbursements - City.....	333,731	698,485	763,606	(65,121)
Total inter-govern- mental funds.....	<u>734,107</u>	<u>1,265,215</u>	<u>1,265,849</u>	<u>(634)</u>
<u>FEES OF OFFICE</u>				
County attorney.....	32,591	37,714	58,200	(20,486)
County tax assessor collector.....	913,862	1,296,410	1,449,000	(152,590)
County clerk.....	626,306	803,330	834,900	(31,570)
County judge.....	653	770	900	(130)
Constables precincts 1-6....	8,318	13,384	9,850	3,534
District clerk.....	258,609	342,307	369,300	(26,993)
Justices of the Peace - precincts 1-6.....	12,546	16,404	15,500	904
Judge - County Court at Law # 1.....	4,391	3,675	7,900	(4,225)
# 2.....	3,955	3,448	8,100	(4,652)
# 3.....	4,161	4,061	8,100	(4,039)
# 4.....	3,266	3,821	5,700	(1,879)
County sheriff.....	198,196	220,937	258,000	(37,063)
Total fees of office	<u>2,066,854</u>	<u>2,746,261</u>	<u>3,025,450</u>	<u>(279,189)</u>
<u>FINES AND FORFEITURES</u>				
Misdemeanor, forfeited bonds	<u>349,750</u>	<u>503,513</u>	<u>478,000</u>	<u>25,513</u>
<u>INTEREST</u>				
Miscellaneous interest.....	<u>588,785</u>	<u>495,883</u>	<u>412,000</u>	<u>83,883</u>
<u>LICENSES AND PERMITS</u>				
Beer, wine and liquor licenses.....	52,658	59,352	62,000	(2,648)
Auto licenses.....	175,000	175,000	175,000	
Occupational licenses.....	22,258	27,011	26,400	611
Bail bond permits.....	1,250	1,250	1,000	250
Total licenses and permits.....	<u>251,166</u>	<u>262,613</u>	<u>264,400</u>	<u>(1,787)</u>

(Continued) - 1.

COUNTY OF EL PASO, TEXAS
 SCHEDULES OF REVENUES
 GENERAL FUND - BUDGET AND ACTUAL - (Continued)

	ACTUAL		12 MONTHS BUDGET 1981	VARIANCE FAVORABLE (UNFAVORABLE)
	9 MONTHS 1980	12 MONTHS 1981		
<u>OTHER SOURCES</u>				
Concession revenues.....	\$ 133,089	\$ 198,794	\$ 183,170	\$ 15,624
Ascarate park entrance fees.	75,692	88,641	106,700	(18,059)
Ascarate golf course.....	110,532	152,439	134,800	17,639
Swimming pool receipts.....	9,247	8,015	7,800	215
Rentals.....	77,950	152,940	122,400	30,540
County tax assessor collector collections.....	46,380	74,751	49,700	25,051
Miscellaneous receipts.....	25,602	113,760	63,000	50,760
Jail commissary sales.....	34,090	74,269	54,200	20,069
Stationery stock sales.....	44,793	53,119	38,500	14,619
Jury fees.....	4,031	5,040	5,950	(910)
County sewage inspection fees.....	8,245	14,694	13,000	1,694
Operating transfers.....	156,128			
Jail income - prisoners.....		522,325	185,400	336,925
Total other sources.	<u>725,779</u>	<u>1,458,787</u>	<u>964,620</u>	<u>494,167</u>
CASH SURPLUS.....			2,750,508	(2,750,508)
LIQUIDATION OF INVESTMENT.....			1,720,000	(1,720,000)
TOTAL ALL SOURCES...	<u>\$10,163,209</u>	<u>\$12,778,685</u>	<u>\$17,171,000</u>	<u>\$(4,392,315)</u>

See accompanying notes to financial statements.

(Concluded) - 2.

COUNTY OF EL PASO, TEXAS

SCHEDULES OF EXPENDITURES
GENERAL FUND - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1981

	ACTUAL		12 MONTHS BUDGET 1981	VARIANCE FAVORABLE (UNFAVORABLE)
	9 MONTHS 1980	12 MONTHS 1981		
<u>GENERAL ADMINISTRATION</u>				
County judge.....	\$ 63,705	\$ 94,379	\$ 96,158	\$ 1,779
Tax revaluation.....	165,963			
County auditor.....	168,309	243,981	244,965	984
County treasurer.....	23,709	34,696	37,231	2,535
County purchasing agent.....	145,210	211,660	213,494	1,834
Civil defense.....	25,413	12,047	12,047	
Elections and voter registra- tion.....	138,091	204,787	243,182	38,395
Fire prevention.....	10,422	11,214	17,000	5,786
Employee benefits.....	447,739	783,831	878,807	94,976
Insurance - workmen's compensation.....	95,062	180,576	186,836	6,260
Assessing charges.....	63,380	97,463	175,493	78,030
Miscellaneous and postage...	97,940	47,496	163,737	116,241
General travel.....	23,723	31,624	35,800	4,176
Courthouse and annex.....	611,203	1,029,619	1,102,118	72,499
Unemployment tax.....	31,081	33,635	51,665	18,030
Insurance - general.....	1,697	53,610	56,000	2,390
Insurance - group hospital..	191,353	361,345	366,850	5,505
Data processing.....	445,715	959,000	1,021,725	62,725
Annual audit.....	35,500	38,000	38,000	
Personnel services.....	20,347	41,981	52,669	10,688
Total general admin- istration.....	<u>2,805,562</u>	<u>4,470,944</u>	<u>4,993,777</u>	<u>522,833</u>
<u>ADMINISTRATION OF JUSTICE</u>				
County attorney.....	157,199	242,479	244,044	1,565
Sheriff and jail.....	1,746,845	4,275,667	4,292,622	16,955
District clerk.....	281,796	415,988	416,635	647
Courts of civil appeals.....	7,938	11,124	11,284	160
County courts-at-law Nos. 1, 2, 3, 4 and administra- tion.....	275,231	409,629	411,058	1,429
Justices of the Peace precincts 1-6.....	206,398	304,400	323,723	19,323
Constables precincts 1-6....	35,164	52,370	52,807	437
Criminal justice grant match	92,083	167,901	201,684	33,783
Adult probation.....	55,594	78,986	82,171	3,185
District judges' expense....	68,655	89,991	90,900	909
District courts' expense....	587,619	853,773	911,598	57,825
Juvenile court.....	33,960	50,671	49,831	(840)
Jury department.....	237,330	329,164	333,119	3,955
District attorney.....	414,767	592,473	606,175	13,702
Total administration of justice.....	<u>4,200,579</u>	<u>7,874,616</u>	<u>8,027,651</u>	<u>153,035</u>
<u>WELFARE SERVICES</u>				
General assistance.....	363,497	534,343	552,779	18,436
Child welfare.....	185,250	285,000	285,000	
Child guidance.....	31,205	44,000	44,000	
Paupers.....	8,907	12,146	12,500	354
Veterans' assistance.....	25,633	33,856	33,973	117
Total welfare services.....	<u>614,492</u>	<u>909,345</u>	<u>928,252</u>	<u>18,907</u>
<u>HEALTH SERVICES</u>				
Northeast health center.....	16,315	33,215	38,980	5,765
City-County health unit.....	638,423	954,778	954,778	
Mental health.....	97,517	145,262	146,677	1,415
Animal control center.....	30,239	46,700	46,700	
Alcohol abuse center.....	18,000			
Total health services.....	<u>800,494</u>	<u>1,179,955</u>	<u>1,187,135</u>	<u>7,180</u>

COUNTY OF EL PASO, TEXAS
 SCHEDULES OF EXPENDITURES
 GENERAL FUND - BUDGET AND ACTUAL - (Continued)

	ACTUAL		12 MONTHS BUDGET 1981	VARIANCE FAVORABLE (UNFAVORABLE)
	9 MONTHS 1980	12 MONTHS 1981		
<u>PROMOTION AND DEVELOPMENT SERVICES</u>				
Industrial board.....	\$ 18,000	\$ 18,000	\$ 18,000	
Advertising and grant match.	58,389	102,032	273,449	\$ 171,417
County library.....	45,523	61,784	65,435	3,651
Cooperative extension service.....	64,663	86,396	98,630	12,234
Other - various.....	23,504	83,109	130,890	47,781
Total promotion and development services.....	210,079	351,321	586,404	235,083
<u>PARKS AND RECREATION</u>				
Area parks expense.....	224,271	313,891	320,467	6,576
Ascarate, Canutillo, Lower Valley.....	9,211			
McKelligon Canyon and Tom Mays.....	1,875			
Ascarate park - golf course.	200,413	250,448	257,811	7,363
Coliseum and Liberty Hall...	199,312	300,656	307,019	6,363
Amphitheater.....	22,787	42,120	44,388	2,268
Total parks and recreation.....	657,869	907,115	929,685	22,570
CAPITAL OUTLAYS.....	282,000	422,631	518,096	95,465
TOTAL GENERAL FUND..	\$9,571,075	\$16,115,927	\$17,171,000	\$1,055,073

See accompanying notes to financial statements.

(Concluded) - 2.

COUNTY OF EL PASO, TEXAS

SCHEDULES OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUND - ROAD AND BRIDGE - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1981

	ACTUAL		12 MONTHS BUDGET 1981	VARIANCE FAVORABLE (UNFAVORABLE)
	9 MONTHS 1980	12 MONTHS 1981		
REVENUES:				
Ad valorem taxes:				
Current.....	\$1,276,217	\$1,327,509	\$1,411,635	\$ (84,126)
Delinquent.....	51,742	75,775	44,891	30,884
Total ad valorem taxes.....	<u>1,327,959</u>	<u>1,403,284</u>	<u>1,456,526</u>	<u>(53,242)</u>
Interest income.....	103,549	144,442	75,600	68,842
Other sources:				
Reimbursements (oil, gas, etc.).....	154,152	208,911	219,657	(10,746)
Miscellaneous.....	2,686	24,334	9,480	14,854
Total other sources.	<u>156,838</u>	<u>233,245</u>	<u>229,137</u>	<u>4,108</u>
Cash surplus.....			67,135	(67,135)
TOTAL REVENUES.....	<u>\$1,588,346</u>	<u>\$1,780,971</u>	<u>\$1,828,398</u>	<u>\$ (47,427)</u>
EXPENDITURES:				
Administrative:				
Salaries - commissioners..	\$ 61,006	\$ 88,499	\$ 88,569	\$ 70
Salaries - office.....	58,781	79,083	93,532	14,449
Auto allowance:				
Commissioners.....	8,325	11,100	11,100	
Engineering.....	1,420	1,362	1,850	488
Office expense:				
Commissioners.....	724	4,852	4,900	48
Engineering.....	6,181	3,782	4,500	718
Total administrative	<u>136,437</u>	<u>188,678</u>	<u>204,451</u>	<u>15,773</u>
General Expense:				
Insurance - hospital.....	17,107	29,676	30,400	724
Insurance - workers comp..	31,294	49,767	49,768	1
Social security tax.....	33,168	49,530	53,784	4,254
Retirement contributions..	24,954	33,950	39,500	5,550
Miscellaneous.....	356	(21,539)	3,500	25,039
Cemetery and clinics.....	124	75	150	75
Assessing expense.....	15,854	22,065	40,675	18,610
Total general ex- pense.....	<u>122,857</u>	<u>163,524</u>	<u>217,777</u>	<u>54,253</u>
Road and Bridge Construction and Maintenance:				
Salaries - precincts.....	417,479	592,173	618,113	25,940
Road resurfacing.....	70,844	87,382	95,000	7,618
Street lights.....	40,910	68,971	69,000	29
Right-of-way acquisition..	815	778	12,000	11,222
Gas, oil, grease expense..	222,720	340,392	412,057	71,665
Other precinct expense....	110,723	165,338	190,000	24,662
Total road and bridge construc- tion and mainten- ance.....	<u>863,491</u>	<u>1,255,034</u>	<u>1,396,170</u>	<u>141,136</u>
Capital Equipment.....	23,168	5,821	10,000	4,179
TOTAL EXPENDITURES..	<u>\$1,145,953</u>	<u>\$1,613,057</u>	<u>\$1,828,398</u>	<u>\$ 215,341</u>

See accompanying notes to financial statements.

COUNTY OF EL PASO, TEXAS

SCHEDULES OF REVENUES AND EXPENDITURES
SPECIAL REVENUE FUND - REVENUE SHARING - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1981

	ACTUAL		12 MONTHS BUDGET 1981	VARIANCE FAVORABLE (UNFAVORABLE)
	9 MONTHS 1980	12 MONTHS 1981		
REVENUES:				
Intergovernmental revenue...	\$2,712,741	\$2,662,830	\$2,495,741	\$ 167,089
Interest.....	24,433	32,616	16,559	16,057
Miscellaneous.....		266		266
Prior years appropriations - unexpended.....			274,016	(274,016)
TOTAL REVENUES.....	\$2,737,174	\$2,695,712	\$2,786,316	\$ (90,604)
EXPENDITURES:				
<u>Current Administrative:</u>				
County tax assessor- collector.....	\$ 552,433	\$ 757,103	\$ 864,282	\$ 107,179
County clerk.....	398,000	582,544	660,897	78,353
General and administrative	222,608	198,702	274,775	76,073
Total current ad- ministrative.....	1,173,041	1,538,349	1,799,954	261,605
<u>Judicial and Law Enforcement:</u>				
Sheriff.....	952,574	203,234	233,412	30,178
Juvenile probation.....	330,642	462,991	481,829	18,836
Total judicial and law enforcement...	1,283,216	666,225	715,241	49,014
<u>Health and Sanitation:</u>				
Indigent health services..	186,316	249,498	271,121	21,623
TOTAL EXPENDITURES..	\$2,642,573	\$2,454,072	\$2,786,316	\$ 332,242

See accompanying notes to financial statements.

COUNTY OF EL PASO, TEXAS

SCHEDULES OF REVENUES AND EXPENDITURES
DEBT SERVICE FUND - BUDGET AND ACTUAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1981

	ACTUAL		12 MONTHS BUDGET 1981	VARIANCE FAVORABLE (UNFAVORABLE)
	9 MONTHS 1980	12 MONTHS 1981		
REVENUES:				
Taxes - ad valorem:				
Current.....	\$ 260,701	\$2,642,421	\$2,719,319	\$ (76,898)
Delinquent.....	10,570	150,832	86,445	64,387
Total taxes.....	<u>271,271</u>	<u>2,793,253</u>	<u>2,805,764</u>	<u>(12,511)</u>
Interest income.....	27,009	97,399	42,800	54,599
Bond premium.....	1,200		15,588	(15,588)
TOTAL REVENUES.....	<u>\$ 299,480</u>	<u>\$2,890,652</u>	<u>\$2,864,152</u>	<u>\$ 26,500</u>
EXPENDITURES:				
Principal retirement.....	\$ 261,000	\$ 247,000	\$ 247,000	
Agent's fees.....	500	1,472	1,942	\$ 470
Interest.....	29,745	2,536,778	2,536,778	
Assessing.....	4,087	37,841	78,432	40,591
TOTAL EXPENDITURES..	<u>\$ 295,332</u>	<u>\$2,823,091</u>	<u>\$2,864,152</u>	<u>\$ 41,061</u>

See accompanying notes to financial statements.

COUNTY OF EL PASO, TEXAS

ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 1981

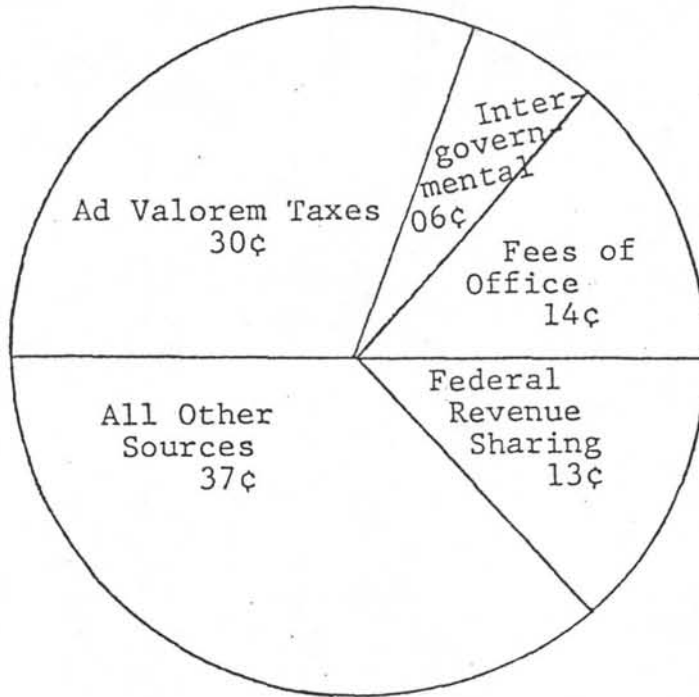
STATISTICAL SECTION

COUNTY OF EL PASO, TEXAS

THE COUNTY DOLLAR BREAKDOWN
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1981

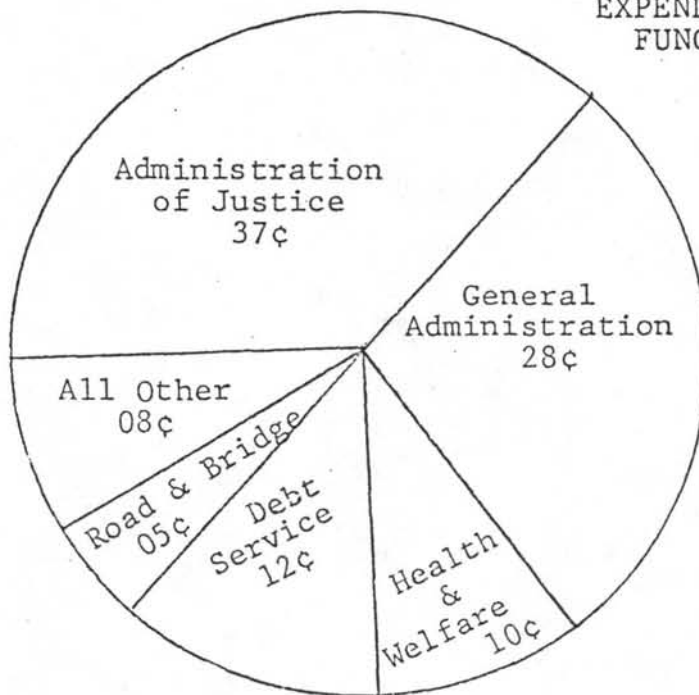
WHERE IT CAME FROM:

REVENUE SOURCES:



WHERE IT WENT:

EXPENDITURES BY MAJOR
FUNCTION:



COUNTY OF EL PASO, TEXAS

TAX RATES AND FUND ALLOCATION
FOR THE LAST TEN YEARS

YEAR	TOTAL TAX RATE	GENERAL FUND	ROAD AND BRIDGE FUND	DEBT SERVICE FUND
1981	.20000	.14894	.02295	.02811
1980	.14920 (1)	.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

NOTE (1): 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%.

COUNTY OF EL PASO, TEXAS

TAX LEVIES AND TAX COLLECTIONS
FOR THE LAST TEN YEARS

YEAR	ADJUSTED TAXES LEVIED	DELINQUENT AT JUNE FOL- LOWING YEAR	COLLECTION CURRENT YEAR	PERCENTAGE OF LEVY COLLECTED DURING YEAR
1980	\$10,955,659	\$1,295,482	\$9,660,177	88.2%
1979	7,488,615	565,216	6,923,399	92.5%
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%

COUNTY OF EL PASO, TEXAS

OPERATING BUDGETS FOR VARIOUS FUNDS
FOR THE LAST TEN YEARS

FISCAL YEAR	TOTAL	GENERAL FUND	SPECIAL REVENUE FUND	DEBT SERVICE FUND
1982	\$24,738,434	\$18,640,669	\$4,304,269	\$1,793,496
1981	24,649,866	17,171,000	4,614,714*	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

* 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 months from January 1, 1980, through September 30, 1980.

COUNTY OF EL PASO, TEXAS

MISCELLANEOUS STATISTICAL FACTS
YEAR 1981

<u>History</u>	El Paso County was created from Bexar District in 1849, organized in 1850 and incorporated in 1871. Parts of El Paso County were taken to form Culberson in 1911 and Hudspeth in 1915.	
<u>Form of Government</u>	A Public Corporation and Political Subdivision of the State of Texas.	
<u>Area (Square Miles)</u>	1,058	
<u>Altitude (feet)</u>	3,500 - 7,100	
<u>Precipitation (Mean Annual)</u>	7.77 inches	
<u>Population Growth</u>	Year:	
	1880	3,845
	1950	194,986
	1960	314,070
	1970	359,291
	1979	448,330
	1980	486,702
<u>Registered Voters (General Election)</u>	<u>1976</u>	<u>1980</u>
	151,813	155,359
<u>Votes Cast</u>	95,658	102,839
<u>Number of County Employees</u>	<u>1979</u>	<u>1980</u>
	809	843
<u>Retail Sales</u>	\$1,743,707,000	\$1,955,563,000
<u>Bank Deposits</u>	\$1,542,191,875	\$1,555,799,000
<u>Radio Stations</u>		18
<u>Television Stations</u>		5
<u>Newspapers</u>		2
<u>Churches (estimated)</u>		320