

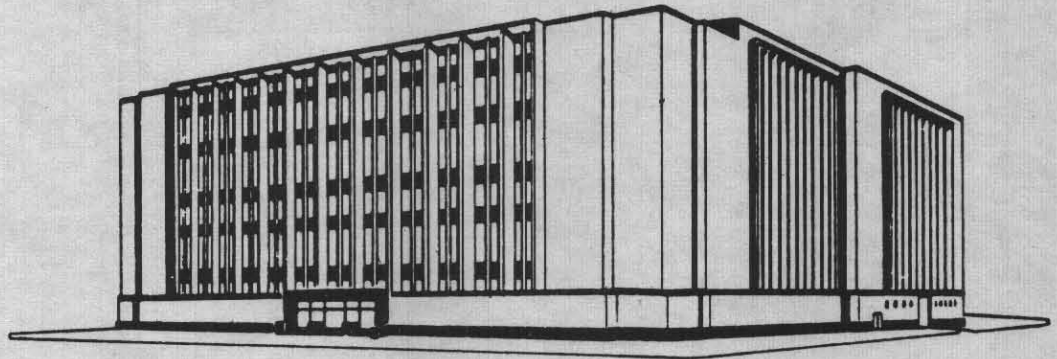
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COUNTY of EL PASO

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1982

COUNTY OF EL PASO, TEXAS

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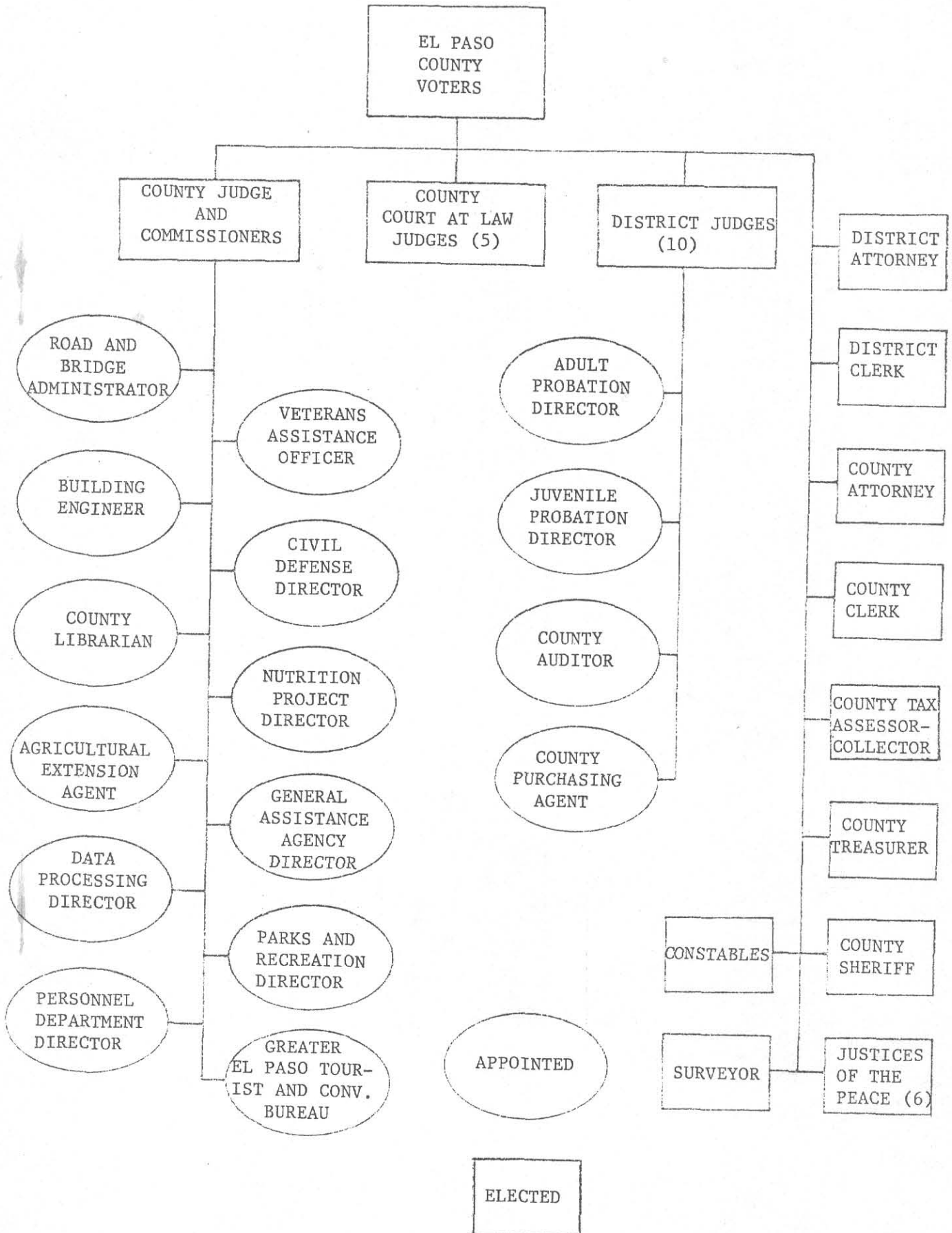
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EL PASO COUNTY ORGANIZATION CHART
SEPTEMBER 30, 1982



COUNTY OF EL PASO, TEXAS

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DIRECTORY OF PRINCIPAL ELECTED 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 COURTS

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
Herbert E. Cooper	Judge, County Court-at-Law #5

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



S. E. SEELY
COUNTY AUDITOR

COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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

December 3, 1982

HONORABLE DISTRICT JUDGES:

E. F. Berliner, Judge, 171st Judicial District
Jerry Woodard, Judge, 34th Judicial District
John L. McKellips, 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 No. 1
Miguel Solis, Commissioner, Precinct No. 2
Rogelio Sanchez, Commissioner, Precinct No. 3
Pat F. O'Rourke, Commissioner, Precinct No. 4

Gentlemen:

Pursuant to Article 1665, Vernon's Annotated Civil Statutes of the State of Texas, presented herewith is my report of the financial condition of the County of El Paso for the fiscal year ended September 30, 1982.

ACCOUNTING METHODS

This comprehensive annual financial report was 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." Also, this report was prepared to conform, where applicable, with OMB Circular 102, Attachment P. The accompanying notes to financial statements are an integral part of this report and describe significant accounting policies of the County of El Paso.

CURRENT OPERATING BUDGET

On October 12, 1981, members of El Paso County Commissioners' Court adopted an operating budget for the twelve-month period ending September 30, 1982, in the amount of \$24,738,434. This budget was increased by \$975,000 with Budget Amendment Number 1 that was approved by Commissioners' Court on November 2, 1981. Also Budget Amendment Number 2, aggregating \$361,966 was approved by Commissioners' Court on April 12, 1982. After approval of these two budget amendments, the operating budget for the County totaled \$26,075,400. This is an increase of \$1,425,534 over the amended operating budget for the fiscal year ended September 30, 1981, which 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>1981-82</u>	<u>1980-81</u>
	<u>Oct. 1 - Sep. 30</u>	<u>Oct. 1 - Sep. 30</u>
Bonds payable, October 1.....	\$25,368,000	\$25,615,000
Bonds retired during fiscal year.....	(63,000)	(247,000)
Bonds payable, September 30....	<u>\$25,305,000</u>	<u>\$25,368,000</u>

CASH MANAGEMENT

All County operating funds, from a cash management, cash flow and liquidity perspective, were in good condition as of September 30, 1982. The cash balances as of September 30, 1982 and September 30, 1981, are shown in the following table:

	<u>September 30,</u> <u>1982</u>	<u>September 30,</u> <u>1981</u>
Operating Funds:		
General funds.....	\$ 778,689	\$ 1,353,874
Special revenue funds.....	334,323	276,529
Debt service fund.....	20,539	24,571
Trust and agency funds.....	632,014	416,727
Capital project funds.....	100	9,136
Total.....	<u>\$ 1,765,665</u>	<u>\$ 2,080,837</u>

In addition to the cash balances shown for September 30, 1982 above, idle cash had been invested in Certificates of Deposit and U.S. Treasury Securities in the amount of \$13,235,000.

CONSTRUCTION OF THE COUNTY DETENTION FACILITY

Construction of the El Paso County Detention Facility has progressed slightly ahead of schedule. This project continued to be financed entirely from proceeds of a \$25,000,000 bond issue and interest income earned from the available bond proceeds during the construction period. Since the beginning of the project, interest income in the amount of \$6,782,139 had been earned through September 30, 1982. During the fiscal year ended September 30, 1982, interest income in the amount of \$2,461,788 was earned.

GRANT FUNDS AND CAPITAL PROJECTS FUND 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 that may not coincide with the fiscal accounting period of the County.

Budgets for the Capital Projects Fund include projects that 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 this comprehensive annual financial report.

GENERAL FIXED ASSETS

The general fixed assets of the County are those fixed assets used in the performance of general governmental functions. As of September 30, 1982, the general fixed assets of the County amounted to \$44,612,004. This amount represents the original cost or estimated original cost of the assets which is substantially less than their replacement value. Depreciation or appreciation of general fixed assets are not recognized in the County's accounting system.

ORGANIZATION AND ADMINISTRATION OF THE COUNTY

The County Judge is the presiding officer of the Commissioners' Court and the County's Chief Executive Officer. He is elected by the voters of the County 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 Ad Valorem tax rate. 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 performed by the Central Appraisal District.

The County Treasurer has specific statutory duties to perform. Some of the major responsibilities of this position include countersigning all County checks and depositing all monies received by the County in Depository Banks selected by Commissioners' Court for a term of two years. Also, the County Treasurer ascertains that all demand deposits and investments are adequately collateralized. Perhaps the most important of all responsibilities, he serves as a checks and balances mechanism in the overall financial operations of the County.

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, financial reporting, internal auditing, accounting systems design, budgeting, financial planning, cash flow, cash management, financial operations, payroll, administration of the retirement plan and health, life and dental insurance programs.

COUNTY FUNCTIONS

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

Administration of Justice

El Paso County provides facilities and personnel for five County Courts-at-Law. It also provides facilities and pays a substantial portion of the operating expenses for ten State District Courts having jurisdiction in the County. Other El Paso officials and departments associated with the State and County Court Systems 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 temporary 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.

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.

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.

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 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.

Roads and Bridges

The County maintains approximately 520 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 Commissioners' Court appoints a County Road Administrator. The Road Administrator is responsible for 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 State statute the Budget Officer and has the responsibility for preparing the County's operating 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, in any case, 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 budgetary accounts. Purchase orders and contracts are not valid until the County Auditor has certified that money is or will be available to make payment.

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 ended September 30, 1982, totaled \$2,593,816. The County's 1982-83 Operating Budget includes estimated U.S. Treasury Revenue Sharing receipts for \$2,577,676. The twelve-month entitlement period beginning October 1, 1982, is the final period for which legislation has been enacted to continue the Federal Revenue Sharing Program.

Independent Audit

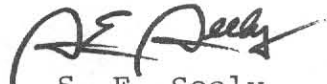
In accordance with Texas State Statutes, the Commissioners' Court on March 8, 1982, appointed the independent certified public accounting firm of Cox, Colton, Stoner, Starr & Co., to perform the 1981-82 fiscal County financial audit. The independent auditors' report is included in this report.

Acknowledgements

The cooperation of all officials and employees who contributed 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

... COX
... COLTON
... STONER
... STARR
... & CO.

Certified Public
Accountants

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, 1982, 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, 1982, 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 financial information section has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The statistical section has not been subjected to the auditing procedures applied in the examination of the combined financial statements and, accordingly, we express no opinion on it.

Cox, Colton, Stoner, Starr & Co.

December 3, 1982

The Commons • Building B
4171 North Mesa Street
El Paso, Texas 79902
915 542-1733

A Professional Corporation

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Albert R. Cox CPA
Martin N. Colton CPA
Philip D. Stoner CPA
Leonard W. Starr CPA
Delbert R. Armstrong CPA
John T. Wacker CPA

Matt Sloan CDP

COUNTY OF EL PASO, TEXAS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 1982

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES		ACCOUNT GROUPS			TOTAL (MEMORANDUM) ONLY
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	FIXED ASSETS	GENERAL LONG-TERM DEBT		
A S S E T S									
Cash.....	\$ 778,689	\$ 334,323	\$ 20,539	\$ 100	\$ 632,014				\$ 1,765,665
Cash with Fiscal Agent.....			23,220						23,220
Investments, at cost (market \$13,228,148).....	5,006,000	1,392,000	447,000	6,065,000	325,000				13,235,000
Receivables:									
Delinquent taxes, 1981 and prior years.....	1,654,251	254,825	312,200						2,221,276
Less allowance for un- collectibles.....	(1,654,251)	(254,825)	(312,200)						(2,221,276)
Accounts.....	132,178	73,238	11,244		165,457				382,117
Due from other funds.....	7,480				140,957				148,437
Due from other governmental agencies.....	915,400	659,063	12,649		152,670				1,739,782
Inventory of supplies.....	11,479								11,479
Prepaid expenses.....	44,181	126							44,307
Fixed assets (Note 2).....				\$44,612,004					44,612,004
Amount available in debt service funds.....							\$ 491,432		491,432
Amount to be provided for retirement of general long-term debt.....								26,150,723	26,150,723
TOTAL ASSETS.....	\$6,895,407	\$2,458,750	\$ 514,652	\$6,065,100	\$1,416,098	\$44,612,004	\$26,642,155		\$88,604,166

L I A B I L I T I E S

Vouchers payable.....	\$ 650,843	\$ 269,306	\$ 399,238	\$ 1,319,387
Matured bonds and interest payable.....		\$ 23,220		23,220
Equipment contracts payable (Note 3).....	140,957		2,796	925,097
Due to other funds.....	62,763		921,745	148,437
Due to other governmental agencies.....	699,186		5,648	1,396,566
Deferred revenues.....				704,834
General obligation bonds payable (Note 4).....				25,305,000
Total liabilities.....	<u>1,553,749</u>	<u>269,306</u>	<u>402,034</u>	<u>26,642,155</u>

F U N D E Q U I T Y

Investment in general fixed assets.....				44,612,004
Fund balance:				
Reserved for prepaid expenses.....	44,181	126		44,307
Reserved for inventory, payroll and petty cash funds.....	29,381			29,381
Reserved for debt service			491,432	491,432
Unreserved:				
Designated for capital projects.....		158,287	5,663,066	5,821,353
Designated for subsequent years' expenditures (Note 6).....	1,810,163	1,166,732	484,021	3,460,916
Undesignated.....	3,457,933	864,299		4,322,232
Total fund equity.....	<u>5,341,658</u>	<u>2,189,444</u>	<u>491,432</u>	<u>58,781,625</u>

TOTAL LIABILITIES AND FUND EQUITY	\$6,895,407	\$2,458,750	\$ 514,652	\$6,065,100	\$1,416,098	\$44,612,004	\$26,642,155	\$88,604,166
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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
YEAR ENDED SEPTEMBER 30, 1982

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE EXPENDABLE TRUSTS	TOTAL (MEMORANDUM) ONLY
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		
REVENUES:						
Taxes.....	\$10,780,278	\$2,689,015	\$2,032,199			\$15,501,492
Intergovernmental revenues...	1,541,139	2,593,816			\$2,882,432	7,017,387
Fees of office.....	2,987,766					2,987,766
Fines and forfeitures.....	567,015					567,015
Interest.....	773,294	172,931	72,943	\$ 2,461,788		3,480,956
Licenses and permits.....	269,576	175,000				444,576
Other.....	2,017,664	478,765				2,496,429
Total revenues.....	18,936,732	6,109,527	2,105,142	2,461,788	2,882,432	32,495,621
EXPENDITURES:						
General administration.....	4,910,567	2,257,411			177,405	7,345,383
Administration of justice....	8,869,788	455,200			411,845	9,736,833
Public assistance.....	918,040				2,613,478	3,531,518
Health services.....	1,207,671	251,082				1,458,753
Promotion and development....	230,727	539,114				769,841
Parks and recreation.....	916,301					916,301
Roads and bridges.....		1,271,570				1,271,570
Debt service:						
Principal retirement.....			63,000			63,000
Agent's fees.....			3,011			3,011
Interest.....			1,689,255			1,689,255
Assessing and servicing....			22,742			22,742
Capital outlays.....	121,967	66,302		10,897,910		11,086,179
Total expenditures.....	17,175,061	4,840,679	1,778,008	10,897,910	3,202,728	37,894,386
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	1,761,671	1,268,848	327,134	(8,436,122)	(320,296)	(5,398,765)
OTHER FINANCING SOURCES (USES):						
Assumption of long-term equipment contracts payable (Note 3).....	121,967					121,967
Operating transfers in.....	2,050,900				375,947	2,426,847
Operating transfers out.....	(425,156)	(650,000)		(1,359,250)		(2,434,406)
Total other financing sources (uses).....	1,747,711	(650,000)		(1,359,250)	375,947	114,408
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES).....	3,509,382	618,848	327,134	(9,795,372)	55,651	(5,284,357)
FUND BALANCE, OCTOBER 1, 1981..	1,832,276	1,570,596	164,298	15,458,438	428,370	19,453,978
FUND BALANCE, SEPTEMBER 30, 1982.....	\$ 5,341,658	\$2,189,444	\$ 491,432	\$ 5,663,066	\$ 484,021	\$14,169,621

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
 YEAR ENDED SEPTEMBER 30, 1982

	GENERAL FUND			SPECIAL REVENUE FUND			TOTAL - MEMORANDUM ONLY		
	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)
REVENUES:									
Intergovernmental revenues	\$10,061,948	\$10,780,276	\$ 718,328	\$2,528,156	\$2,689,015	\$ 160,859	\$12,590,104	\$13,469,293	\$ 879,189
State office	1,213,150	1,541,139	327,989	2,404,046	2,593,816	189,770	3,617,196	4,134,955	517,759
State and forfeitures	2,711,850	2,987,766	275,916				2,711,850	2,987,766	275,916
Interest	440,000	567,015	127,015	72,800	172,931	100,131	440,000	567,015	127,015
Grants and permits	304,000	773,294	469,294				376,800	946,225	569,425
Other sources	264,400	269,576	5,176	296,737	478,785	182,028	264,400	444,576	180,176
Total revenues	16,092,050	17,937,664	1,845,614	5,308,739	6,109,527	800,788	17,368,782	19,452,429	2,083,647
EXPENDITURES:									
Administration	5,850,757	4,910,567	940,190	2,503,726	2,257,411	246,315	8,354,483	7,167,978	1,186,505
Administration of Justice	9,063,229	8,869,788	193,441	463,425	452,252	11,173	9,526,954	9,324,888	201,966
Public assistance	933,981	918,040	15,941				933,981	918,040	15,941
Health services	1,228,993	1,207,671	21,322	276,667	251,052	25,615	1,505,660	1,458,753	46,907
Education and development	448,298	230,727	217,571	575,891	539,114	36,777	1,024,189	769,841	254,348
Parks and recreation	1,043,485	916,301	127,184				1,043,485	916,301	127,184
Highways and bridges		121,967	(121,967)	1,415,560	1,271,570	143,990	1,415,560	1,271,570	143,990
Capital outlays		1,175,061	(1,175,061)	66,302	66,302		66,302	188,259	(121,957)
Total expenditures	16,569,043	17,375,061	805,918	5,308,739	4,836,619	460,822	23,870,612	22,052,740	1,817,872
CHANGES IN FUND BALANCES:									
Beginning balance, October 1, 1981	(2,481,645)	1,761,671	4,243,316	168	1,268,848	1,268,680	(2,461,477)	3,030,519	5,511,996
Financing sources (uses):									
Completion of long-term equipment contracts payable		121,967	121,967					121,967	121,967
Transfers in	2,009,250	2,050,900	41,650				2,009,250	2,050,900	41,650
Transfers out	(411,290)	(425,156)	(13,866)				(411,290)	(425,156)	(13,866)
Decrease in prior year's fund balance	883,685	(883,685)	(1,767,370)	(168)	(168)	(168)	883,517	(883,517)	(1,767,370)
Total other financing sources (uses)	2,481,645	1,747,711	(733,934)				2,461,477	1,097,711	(1,383,766)
Ending balance, September 30, 1982	\$ -0-	\$ 3,509,382	\$ 3,509,382	\$ -0-	\$ 618,648	\$ 618,648	\$ -0-	\$ 4,128,230	\$ 4,128,230
Balance, October 1, 1981		1,832,276	1,832,276		1,570,596	1,570,596		3,402,872	3,402,872
Balance, September 30, 1982		\$ 5,341,658	\$ 5,341,658		\$ 2,189,444	\$ 2,189,444		\$ 7,531,102	\$ 7,531,102

See accompanying notes to financial statements.

COUNTY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1982

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 Fund 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 revenue expenditures of which are designated for special purposes by the County, State or U.S. Government.

Debt Service Fund - 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 to acquire or construct major capital facilities 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 or appreciation is not provided for on fixed assets.

General Long-Term Debt Group of Accounts - used to record and account for the County's outstanding long-term liabilities expected to be financed from proceeds of general tax revenues levied for that purpose. This group of accounts is concerned with measurement of financial position and not the measurement of the results of operations.

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

Investments are stated at cost. At September 30, 1982, the stated amount of the investments was \$13,235,000. The County follows an aggressive policy of investing temporary idle cash in Certificates of Deposit and U.S. Treasury Securities.

Property Taxes and Other Revenues

Revenues from property taxes, penalties and interest 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, 1982. Sick pay accrued, but not taken, is accumulated (up to 90 days), subject to forfeiture upon termination or retirement.

Workmen's 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 estimated fair market value if acquired by gift. Assets acquired prior to 1958 are recorded at their estimated cost. During fiscal year 1982, changes in General Fixed Assets were as follows:

	BALANCE 10/01/81	ADDITIONS	DELETIONS	BALANCE 09/30/82
Land.....	\$ 2,558,307			\$ 2,558,307
Buildings and other improvements.....	9,824,042	\$ 46,700		9,870,742
Construction work-in- progress.....	15,287,194	10,945,961	\$ 32,736	26,200,419
Machinery and equipment.	3,118,616	1,301,799	552,107	3,868,308
Roads, bridges and flood control.....	2,114,228			2,114,228
Investment in general fixed assets.....	<u>\$32,902,387</u>	<u>\$12,294,460</u>	<u>\$584,843</u>	<u>\$44,612,004</u>

The above construction work-in-progress balance of October 1, 1981, was adjusted by adding the amount of \$15,221,206. That amount had been expended on all phases of building the El Paso County Detention Facility since the beginning of construction through September 30, 1981, and had not been previously recorded.

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

Sources of Funding

Proceeds from bonds sold.....	\$25,000,000
Interest income earned and estimated.....	7,164,848
Total estimated sources of funding.....	<u>\$32,164,848</u>

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

2. GENERAL FIXED ASSETS - (Continued)

Estimated Cost of New Jail Facility

Construction contracts and changes.....	\$28,065,000
Construction change orders nos. 1-20.....	234,739
Other change orders - estimated.....	265,261
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.....	1,559,316
Funds spent prior to contract.....	556,857
Total estimated cost of new jail facility....	<u>\$32,164,848</u>

3. LEASE OBLIGATIONS

The County had the following outstanding capital lease and installment purchase obligations on September 30, 1982. The capital lease obligations represented the present value of future cash payments discounted at 16% which is the County's estimated borrowing rate.

Lease dated 6-23-80 for Burroughs computer system	\$582,495
Lease dated 10-18-80 for Executone, telephone equipment.....	264,045
Lease dated 1-15-82 for Executone, telephone equipment.....	1,979
Installment purchase dated 4-1-82 for Burroughs computer equipment.....	76,578
Total.....	<u>\$925,097</u>

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 SEPT. 30, 1982</u>
Courthouse Bonds, Series 1955.....	09-10-55	09-10-85	3%	\$ 135,000
Road and Bridge Certificates of Indebtedness, Series 1965.....	10-01-65	10-01-85	3.3%-3.4%	170,000
Permanent Improvement Bonds, Series 1980.	01-01-80	07-01-02	5.5%-7.5%	25,000,000
Total.....				<u>\$25,305,000</u>

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

4. GENERAL LONG-TERM DEBT - (Continued)

Principal and interest maturities of the County's long-term debt are:

<u>YEAR OF MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
1983	\$ 494,000	\$ 1,687,305	\$ 2,181,305
1984	530,000	1,654,285	2,184,285
1985	531,000	1,619,020	2,150,020
1986	500,000	1,583,725	2,083,725
1987	825,000	1,546,225	2,371,225
1988	900,000	1,484,350	2,384,350
1989	950,000	1,416,850	2,366,850
1990	1,025,000	1,345,600	2,370,600
1991 - 2002	19,550,000	9,138,350	28,688,350
Totals	<u>\$25,305,000</u>	<u>\$21,475,710</u>	<u>\$46,780,710</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 on September 30, 1982.

5. OTHER FUNDS OF COUNTY

Certain agencies or accounts of the County are not overseen by the 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 financial statements as receivables. The following is a summary of these agencies:

<u>ASSETS</u>	<u>TAX ASSESSOR- COLLECTOR</u>	<u>COUNTY CLERK</u>	<u>SHERIFF AND J.P.'S</u>	<u>DISTRICT CLERK</u>	<u>TOTAL</u>
Cash.....	\$3,479,229	\$291,333	\$342,846	\$169,055	\$4,282,463
Returned checks..	6,127	191			6,318
Due from County..		100,000			100,000
Due from other governmental agencies.....	1,344				1,344
Other receivables		32,751			32,751
Investments.....		17,694		450,000	467,694
Total assets...	<u>\$3,486,700</u>	<u>\$441,969</u>	<u>\$342,846</u>	<u>\$619,055</u>	<u>\$4,890,570</u>
<u>LIABILITIES</u>					
Due to County....	\$ 393,413	\$ 72,058	\$218,793	\$ 64,682	\$ 748,946
Due to others....	3,093,287	369,911	124,053	554,373	4,141,624
Total liabilities	<u>\$3,486,700</u>	<u>\$441,969</u>	<u>\$342,846</u>	<u>\$619,055</u>	<u>\$4,890,570</u>

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

6. DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES

The amount of \$1,810,163 has been classified as designated for subsequent years' expenditures in the General Fund. The components of this amount are:

- 1) The sum of \$23,544 for the construction of the Canutillo Nutrition Center, which is in progress.
- 2) The sum of \$1,786,619 was included in estimated revenues of the General Fund operating budget for the fiscal year beginning October 1, 1982. Accordingly, this sum has been recorded as designated for subsequent years' expenditures.

The amount of \$1,166,732 has been classified as designated for subsequent years' expenditures in the Special Revenue Fund. The components of this amount are:

- 1) The amount of \$648,453 recorded as designated for subsequent years' expenditures in the Federal Revenue Sharing Fund is so designated because a quarterly entitlement payment in that amount was received during October 1982 for the months of July, August and September 1982. 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 until the immediately succeeding budget period.
- 2) The sum of \$128,884 has been classified as designated for subsequent years' expenditures in the Federal Revenue Sharing Fund for an anticipated 5% adjustment in estimated Federal Revenue Sharing entitlements during the fiscal year beginning October 1, 1982. This is the final entitlement period of the Federal Revenue Sharing Program that is covered by legislation.
- 3) The sum of \$389,395 was included in estimated revenues of the County's Road and Bridge Fund operating budget for the fiscal year beginning October 1, 1982. Accordingly, this sum has been recorded as designated for subsequent years' expenditures.

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

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, 1982, were \$1,043,670, including amortization of prior service costs. As of December 31, 1981, the date of the latest available annual actuarial valuation of the system, the County's unfunded accrued liability was \$538,645. Such liability was being funded at a rate sufficient to amortize that cost over a 6.41 year period.

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, 1982.

COUNTY OF EL PASO, TEXAS

GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
YEAR ENDED SEPTEMBER 30, 1982
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1981

	ACTUAL		BUDGET 1982	VARIANCE FAVORABLE (UNFAVORABLE)
	1981	1982		
<u>TAXES</u>				
Current taxes.....	\$5,719,915	\$10,214,027	\$ 9,893,948	\$ 320,079
Delinquent taxes.....	326,498	553,949	168,000	385,949
Bingo tax.....		12,302		12,302
Total taxes.....	<u>6,046,413</u>	<u>10,780,278</u>	<u>10,061,948</u>	<u>718,330</u>
<u>INTERGOVERNMENTAL FUNDS</u>				
State per capita.....	29,298	18,641	21,250	(2,609)
Texas mixed beverage tax..	522,807	614,538	495,300	119,238
Voter registration.....	14,625	43,694	48,300	(4,606)
Refunds and reimbursements (City).....	698,485	864,266	648,300	215,966
Total intergovern- mental funds....	<u>1,265,215</u>	<u>1,541,139</u>	<u>1,213,150</u>	<u>327,989</u>
<u>FEES OF OFFICE</u>				
County attorney.....	37,714	65,338	41,400	23,938
County tax assessor collector.....	1,296,410	1,396,426	1,100,000	296,426
County clerk.....	803,330	791,532	816,000	(24,468)
County judge.....	770	325	700	(375)
Constables precincts 1-6..	13,384	27,979	10,150	17,829
District clerk.....	342,307	322,739	356,600	(33,861)
Justices of the Peace precincts 1-6.....	16,404	19,985	26,000	(6,015)
Judge County Court-at-Law #1.....	3,675	3,110	4,000	(890)
#2.....	3,448	2,821	4,000	(1,179)
#3.....	4,061	3,314	4,000	(686)
#4.....	3,821	3,066	4,000	(934)
#5.....		2,252		2,252
County sheriff.....	220,937	348,879	345,000	3,879
Total fees of office.....	<u>2,746,261</u>	<u>2,987,766</u>	<u>2,711,850</u>	<u>275,916</u>
<u>FINES AND FORFEITURES</u>				
Misdemeanor, forfeited bonds.....	503,513	567,015	440,000	127,015
<u>INTEREST</u>				
Miscellaneous.....	495,883	773,294	304,000	469,294

(Continued) - 1.

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

	ACTUAL		BUDGET 1982	VARIANCE FAVORABLE (UNFAVORABLE)
	1981	1982		
<u>LICENSES AND PERMITS</u>				
Beer, wine and liquor licenses.....	\$ 59,352	\$ 58,628	\$ 62,000	\$ (3,372)
Auto licenses.....	175,000	175,000	175,000	
Occupational licenses.....	27,011	32,073	26,400	5,673
Bail bond permits.....	1,250	3,875	1,000	2,875
Total licenses and permits.....	262,613	269,576	264,400	5,176
<u>OTHER REVENUE SOURCES</u>				
<u>Parks and Recreation</u>				
Concession revenues.....	198,794	235,092	182,300	52,792
Ascarate park entrance fees	88,641	107,399	80,700	26,699
Ascarate golf course.....	152,439	166,211	143,200	23,011
Swimming pool receipts.....	8,015	10,309	8,200	2,109
Rentals.....	152,940	169,623	125,450	44,173
Total parks and recreation.....	600,829	688,634	539,850	148,784
<u>Detention Facility</u>				
Jail income - prisoners....	522,325	693,903	296,000	397,903
Jail commissary sales.....	74,269	82,721	58,000	24,721
Total detention facility.....	596,594	776,624	354,000	422,624
<u>Miscellaneous</u>				
Child welfare reimbursement		45,000	45,000	
Collections.....	74,751	93,027	53,600	39,427
Miscellaneous receipts.....	113,760	348,738	34,500	314,238
Stationery stock sales.....	53,119	45,592	48,000	(2,408)
Jury fees.....	5,040	5,254	5,100	154
County sewage inspection fees.....	14,694	14,795	12,000	2,795
Total miscellaneous..	261,364	552,406	198,200	354,206
Total other revenue sources.....	1,458,787	2,017,664	1,092,050	925,614
CASH SURPLUS.....			2,892,935	(2,892,935)
TOTAL GENERAL FUND REVENUES....	\$12,778,685	\$18,936,732	\$18,980,333	\$ (43,601)

(Concluded) - 2.

COUNTY OF EL PASO, TEXAS

GENERAL FUND
SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED SEPTEMBER 30, 1982
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1981

	ACTUAL		BUDGET 1982	VARIANCE
	1981	1982		FAVORABLE (UNFAVORABLE)
<u>GENERAL ADMINISTRATION</u>				
County judge.....	\$ 94,379	\$ 102,738	\$ 105,555	\$ 2,817
County auditor.....	243,981	252,432	274,252	21,820
County treasurer.....	34,696	36,114	37,218	1,104
County purchasing agent.....	211,660	217,441	230,556	13,115
Civil defense.....	12,047	13,613	13,613	
Elections and voter registration.....	204,787	166,011	234,068	68,057
Fire prevention.....	11,214	16,054	17,000	946
Employee benefits.....	783,831	942,449	1,125,870	183,421
Insurance - workmens' compensation.....	180,576	111,730	208,340	96,610
Assessing charges.....	97,463	109,736	184,893	75,157
Miscellaneous and postage...	47,496	152,768	199,120	46,352
General travel.....	31,624	20,399	45,200	24,801
Courthouse and annex.....	1,029,619	1,107,585	1,149,849	42,264
Unemployment tax.....	33,635	51,747	77,500	25,753
Insurance - general.....	53,610	29,164	39,920	10,756
Insurance - group hospital..	361,345	493,079	621,111	128,032
Data processing.....	959,000	980,702	1,156,220	175,518
Annual audit.....	38,000	41,800	41,800	
Personnel services.....	41,981	65,005	88,672	23,667
Total general administration....	4,470,944	4,910,567	5,850,757	940,190
<u>ADMINISTRATION OF JUSTICE</u>				
County attorney.....	242,479	331,457	339,718	8,261
Sheriff and jail.....	4,275,667	4,765,163	4,902,819	137,656
District clerk.....	415,988	462,842	502,867	40,025
Courts of civil appeal.....	11,124	14,832	14,832	
County Courts-at-Law Nos. 1, 2, 3, 4, 5 and administra- tion.....	409,629	514,683	536,161	21,478
Land purchase.....		166,661		(166,661)
Justices of the Peace precincts 1-6.....	304,400	303,565	341,853	38,288
Constables, precincts 1-6...	52,370	54,724	55,359	635
Criminal justice grant match	167,901			
Adult probation.....	78,986	77,461	82,090	4,629
District judges' expense....	89,991	90,900	90,900	
District courts' expense....	853,773	1,020,047	1,079,698	59,651
Juvenile court.....	50,671	52,279	53,400	1,121
Jury department.....	329,164	338,726	360,722	21,996
District attorney.....	592,473	666,448	693,110	26,662
Legal contingencies.....		10,000	10,000	
Total administration of justice.....	7,874,616	8,869,788	9,063,529	193,741

(Continued) - 1.

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

	ACTUAL		BUDGET 1982	VARIANCE FAVORABLE (UNFAVORABLE)
	1981	1982		
<u>PUBLIC ASSISTANCE</u>				
General assistance.....	\$ 534,343	\$ 558,696	\$ 570,432	\$ 11,736
Child welfare.....	285,000	270,100	270,100	
Child guidance.....	44,000	44,000	44,000	
Paupers.....	12,146	10,324	13,425	3,101
Veterans' assistance.....	33,856	34,920	36,024	1,104
Total public assistance.....	909,345	918,040	933,981	15,941
<u>HEALTH SERVICES</u>				
Northeast health center.....	33,215	27,966	38,980	11,014
City-County health unit.....	954,778	998,774	998,774	
Mental health.....	145,262	110,551	112,250	1,699
Animal control center.....	46,700	51,900	51,900	
Canutillo landfill.....		18,480	27,089	8,609
Total health services	1,179,955	1,207,671	1,228,993	21,322
<u>PROMOTION AND DEVELOPMENT</u>				
Industrial board.....	18,000	4,000	4,000	
Advertising and grant match..	102,032	764	209,369	208,605
County library.....	61,784	63,733	69,348	5,615
Cooperative extension service	86,396	105,416	106,313	897
Other - various.....	83,109	45,072	47,300	2,228
Mission Trail.....		11,742	11,968	226
Total promotion and development.....	351,321	230,727	448,298	217,571
<u>PARKS AND RECREATION</u>				
Area parks expense.....	313,891	283,278	348,304	65,026
Ascarate park - golf course..	250,448	281,040	312,726	31,686
Coliseum and Liberty Hall....	300,656	345,491	373,003	27,512
Amphitheatre.....	42,120	6,492	9,452	2,960
Total parks and recreation.....	907,115	916,301	1,043,485	127,184
CAPITAL OUTLAYS.....	422,631	121,967		(121,967)
TOTAL GENERAL FUND EXPENDITURES	\$16,115,927	\$17,175,061	\$18,569,043	\$1,393,982

(Concluded) - 2.

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 1982

WITH COMPARATIVE TOTALS FOR 1981

	ROAD AND BRIDGE	REVENUE SHARING	GREATER EL PASO TOURIST AND CONVENTION BUREAU		OTHER SPECIAL REVENUES	TOTAL	
						1982	1981
<u>A S S E T S</u>							
Cash.....	\$ 112,795	\$ 67,996	\$ 153,532		\$ 334,323	\$ 276,529	
Investments, at cost....	887,000	410,000	95,000		1,392,000	860,000	
Receivables:							
Delinquent taxes 1981 and prior years.....	254,825				254,825	200,577	
Less allowance for un- collectibles.....	(254,825)				(254,825)	(200,577)	
Accounts.....	31,002		42,236		73,238	686,580	
Due from other funds....			(158,287)	\$ 158,287			
Due from other govern- mental agencies.....	10,324	648,739			659,063		
Prepaid expenses.....	126				126	195	
Total assets.....	<u>\$1,041,247</u>	<u>\$1,126,735</u>	<u>\$ 132,481</u>	<u>\$ 158,287</u>	<u>\$2,458,750</u>	<u>\$1,823,304</u>	
<u>LIABILITIES AND FUND BALANCE</u>							
LIABILITIES:							
Vouchers payable.....	\$ 85,908	\$ 50,917	\$ 132,481		\$ 269,306	\$ 237,445	
Due to other funds....						6,828	
Deferred revenues.....						8,435	
Total liabilities..	<u>85,908</u>	<u>50,917</u>	<u>132,481</u>		<u>269,306</u>	<u>252,708</u>	
FUND BALANCE:							
Reserve for prepaid expenses.....	126				126	195	
Unreserved:							
Designated for capital projects..				\$ 158,287	158,287		
Designated for subsequent years expenditures.....	389,394	777,338			1,166,732	1,280,496	
Undesignated.....	565,819	298,480			864,299	289,905	
Total fund balance.	<u>955,339</u>	<u>1,075,818</u>	<u>-0-</u>	<u>158,287</u>	<u>2,189,444</u>	<u>1,570,596</u>	
TOTAL LIABILITIES AND FUND BALANCE.....	<u>\$1,041,247</u>	<u>\$1,126,735</u>	<u>\$ 132,481</u>	<u>\$ 158,287</u>	<u>\$2,458,750</u>	<u>\$1,823,304</u>	

COUNTY OF EL PASO, TEXAS

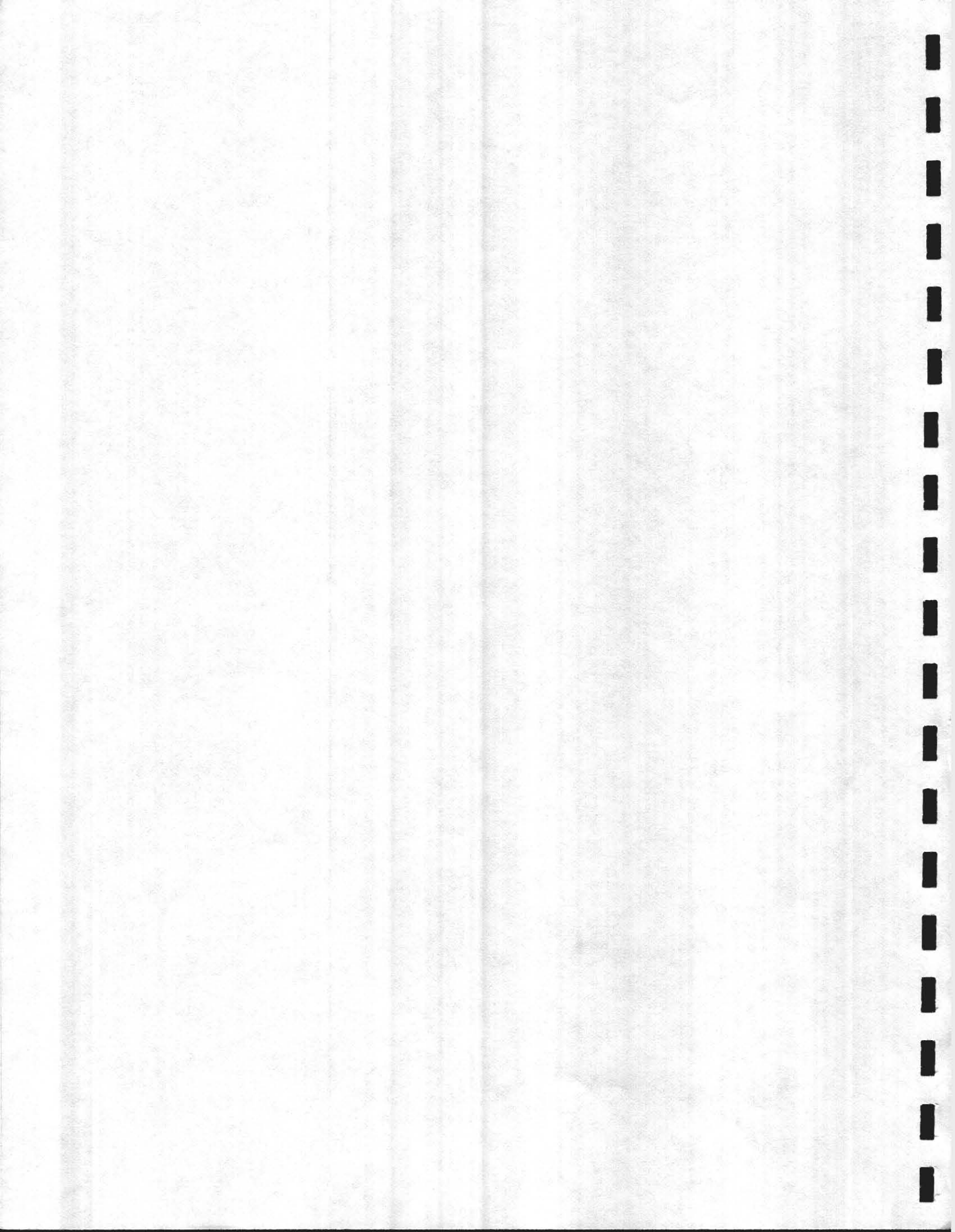
SPECIAL REVENUE FUNDS
 SPECIAL REVENUE FUNDS
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1982

	ROAD AND BRIDGE.....		REVENUE SHARING.....		TOURIST AND CONVENTION BUREAU..		OTHER SPECIAL REVENUES		TOTALS.....	
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
REVENUES:										
Taxes.....	\$1,588,156	\$1,658,725	\$100,569		\$970,000	\$ 872,003	\$158,287	\$158,287	\$2,528,156	\$2,689,015
Intergovernmental				\$2,404,046					2,404,046	2,593,816
Revenues.....										
Fees of office.....										
Fines and forfeitures..	37,800	106,837	69,037	56,503	9,591	9,591	9,591	9,591	72,800	172,931
Interest.....										
License and permits....	291,737	432,533	140,796	24,900	21,332	16,332	16,332	16,332	296,737	478,765
Other sources.....	1,887,693	2,373,095	485,402	2,675,219	975,000	902,926	(72,074)	158,287	5,301,739	6,109,527
Total revenues.....										
EXPENDITURES:										
General administration..	472,370	379,406	92,964	1,641,670	389,686	354,389	35,297		2,503,726	2,257,411
Administration of										
Justice.....										
Public assistance.....				463,425	455,200	8,225			463,425	455,200
Health services.....				276,667	251,082	25,585			276,667	251,082
County promotion and										
development.....					575,891	539,114	36,777		575,891	539,114
Parks and recreation...										
Roads and bridges.....	1,415,560	1,271,570	143,990						1,415,560	1,271,570
Capital outlays.....	56,879	56,879			9,423	9,423			66,302	66,302
Total expenditures....	1,944,809	1,707,855	236,954	2,381,762	975,000	902,926	72,074		5,301,571	4,840,679
EXCESS OF REVENUES OVER										
(UNDER) EXPENDITURES...	(57,116)	665,240	722,356	57,284	445,321	388,037	0-	158,287	168	1,268,848
OTHER FINANCING SOURCES										
(USES):										
Operating transfers in..										
Operating transfers out										
Net decrease in prior										
year's fund balance..	57,116	(57,116)	(57,116)	(57,284)		57,284			(168)	168
Total other financ-										
ing sources										
(uses).....	57,116	(650,000)	(707,116)	(57,284)		57,284			(168)	(649,832)
EXCESS OF REVENUES OVER										
EXPENDITURES AND OTHER										
FINANCING SOURCES										
(USES).....										
FUND BALANCE, OCTOBER 1,										
1981.....										
FUND BALANCE,										
SEPTEMBER 30, 1982.....		\$ 955,340		\$1,075,817	\$ -	\$ -		\$158,287		\$2,189,444

COUNTY OF EL PASO, TEXAS

ROAD AND BRIDGE SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1982
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1981

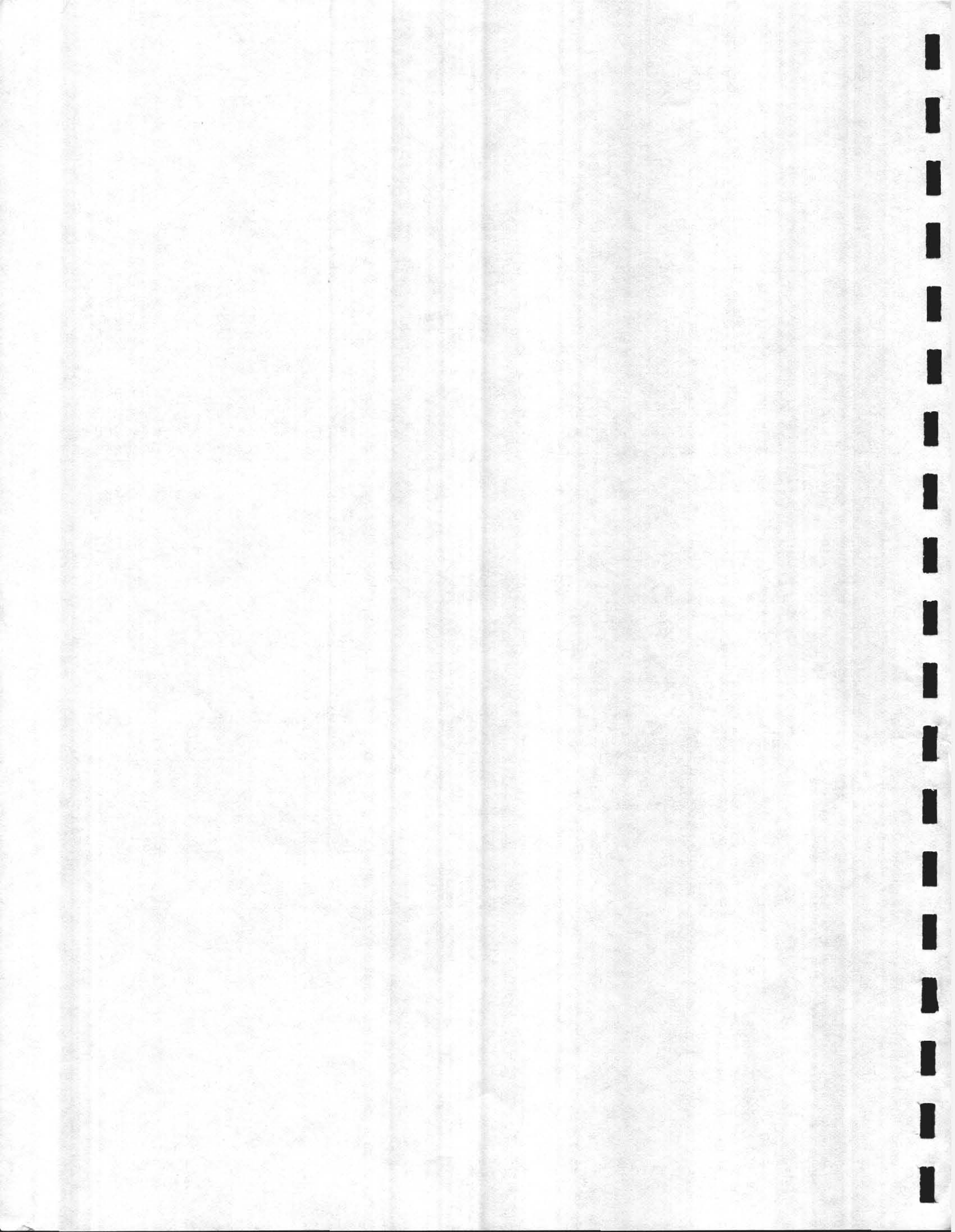
	ACTUAL		BUDGET 1982	VARIANCE FAVORABLE (UNFAVORABLE)
	1981	1982		
REVENUES:				
Ad valorem taxes:				
Current.....	\$1,327,509	\$1,573,393	\$1,524,156	\$ 49,237
Delinquent.....	75,775	85,332	34,000	51,332
Total ad valorem taxes....	<u>1,403,284</u>	<u>1,658,725</u>	<u>1,558,156</u>	<u>100,569</u>
Interest income.....	144,442	106,837	37,800	69,037
Other sources:				
Lateral road receipts.....		184,209	95,637	88,572
Reimbursements (oil, gas, etc.)..	208,911	220,740	191,000	29,740
Miscellaneous.....	24,334	27,584	5,100	22,484
Auto license fee collections....		175,000		175,000
Total other sources.....	<u>233,245</u>	<u>607,533</u>	<u>291,737</u>	<u>315,796</u>
Cash surplus.....			57,116	(57,116)
TOTAL REVENUES.....	<u>\$1,780,971</u>	<u>\$2,373,095</u>	<u>\$1,944,809</u>	<u>\$428,286</u>
EXPENDITURES:				
Administrative:				
Salaries - commissioners.....	\$ 88,499	\$ 93,610	\$ 94,057	\$ 447
Salaries - office.....	79,083	89,692	116,347	26,655
Auto allowance:				
Commissioners.....	11,100	11,100	11,100	
Engineering.....	1,362	1,627	1,850	223
Office expense:				
Commissioners.....	4,852	3,198	3,500	302
Engineering.....	3,782	3,264	5,000	1,736
Total administrative.....	<u>188,678</u>	<u>202,491</u>	<u>231,854</u>	<u>29,363</u>
General Expense:				
Insurance - hospital.....	29,676	41,429	53,600	12,171
Insurance - workmen's comp.....	49,767	36,575	51,225	14,650
Social security tax.....	49,530	51,978	65,276	13,298
Retirement contributions.....	33,950	33,568	47,755	14,187
Miscellaneous.....	(21,538)	932	3,500	2,568
Cemetery and clinics.....	75	75	150	75
Assessing expense.....	22,064	12,358	19,010	6,652
Total general expense.....	<u>163,524</u>	<u>176,915</u>	<u>240,516</u>	<u>63,601</u>
Road and Bridge Construction and Maintenance:				
Salaries - precincts.....	592,173	594,126	638,265	44,139
Road resurfacing.....	87,382	90,644	100,000	9,356
Street lights.....	68,971	75,898	75,900	2
Right-of-way acquisition.....	778	836	12,000	11,164
Gas, oil, grease expense.....	340,392	313,972	390,395	76,423
Other precinct expense.....	165,338	196,094	199,000	2,906
Total road and bridge construction and maintenance.....	<u>1,255,034</u>	<u>1,271,570</u>	<u>1,415,560</u>	<u>143,990</u>
Capital equipment.....	5,821	56,879	56,879	
TOTAL EXPENDITURES.....	<u>\$1,613,057</u>	<u>\$1,707,855</u>	<u>\$1,944,809</u>	<u>\$236,954</u>



COUNTY OF EL PASO, TEXAS

REVENUE SHARING SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1982
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1981

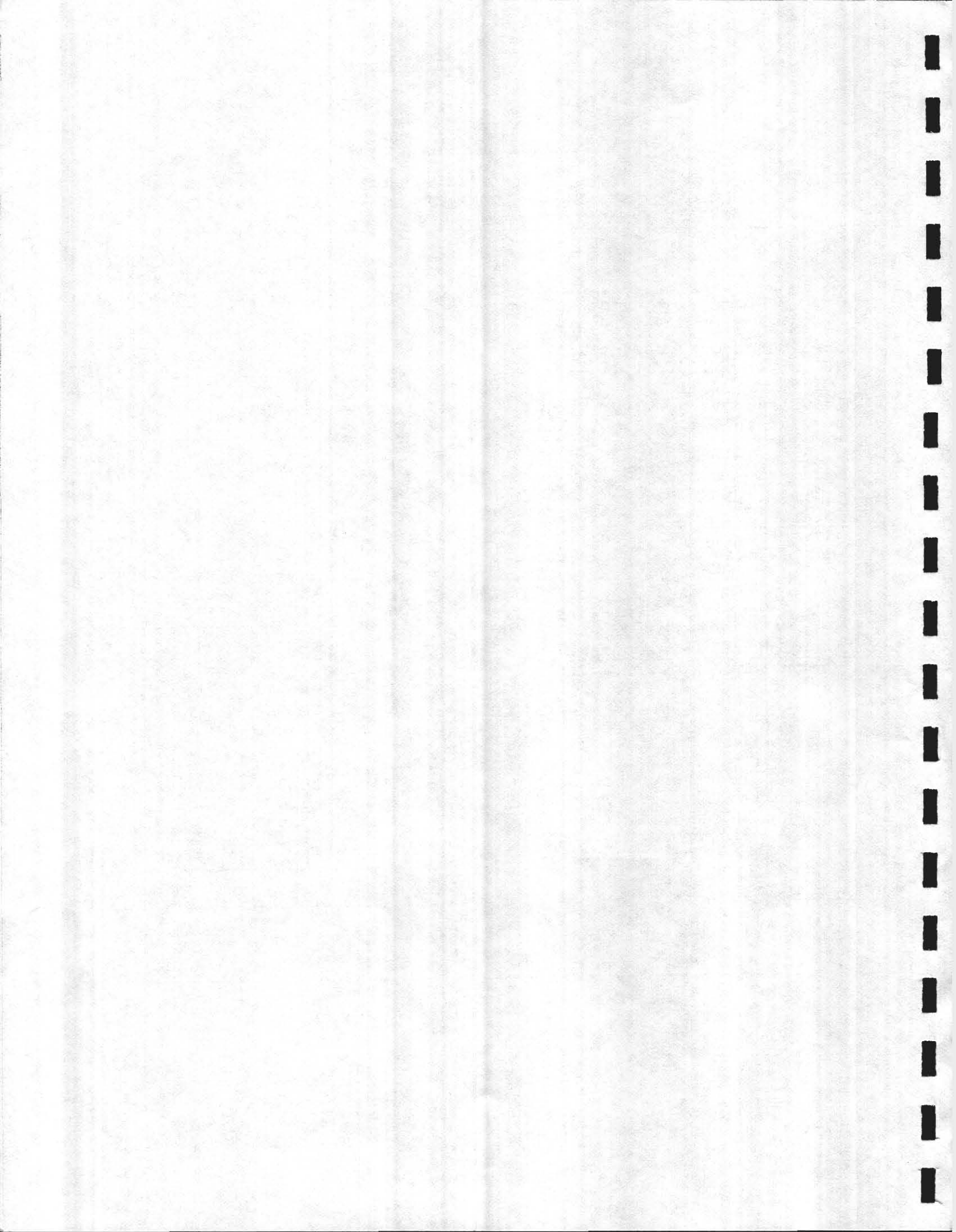
	ACTUAL		BUDGET 1982	VARIANCE FAVORABLE (UNFAVORABLE)
	1981	1982		
REVENUES:				
Intergovernmental revenue.....	\$2,662,830	\$2,593,816	\$2,404,046	\$189,770
Interest.....	32,616	56,503	35,000	21,503
Miscellaneous.....	266	24,900		24,900
Cash surplus.....			(57,284)	57,284
TOTAL REVENUES.....	\$2,695,712	\$2,675,219	\$2,381,762	\$293,457
EXPENDITURES:				
<u>Current Administrative:</u>				
County tax assessor-collector...	\$ 757,103	\$ 765,014	\$ 837,342	\$ 72,328
County clerk.....	582,544	620,393	638,396	18,003
General and administrative.....	198,702	138,209	165,932	27,723
Total current administrative.....	1,538,349	1,523,616	1,641,670	118,054
<u>Administration of Justice:</u>				
Sheriff.....	203,234			
Juvenile Probation.....	462,991	455,200	463,425	8,225
Total administration of justice.....	666,225	455,200	463,425	8,225
<u>Health Services:</u>				
Indigent health services.....	249,498	251,082	276,667	25,585
TOTAL EXPENDITURES.....	\$2,454,072	\$2,229,898	\$2,381,762	\$151,864



COUNTY OF EL PASO, TEXAS

GREATER EL PASO TOURIST AND CONVENTION BUREAU SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1982

	ACTUAL	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
Hotel motel occupancy tax:			
County.....	\$570,026	\$689,196	\$ (119,170)
City.....	301,977	280,804	21,173
Miscellaneous.....	21,332	5,000	16,332
Interest income.....	9,591		9,591
TOTAL REVENUES.....	\$902,926	\$975,000	\$ (72,074)
EXPENDITURES:			
<u>Administrative:</u>			
Salaries.....	\$270,559	\$288,533	\$ 17,974
Car allowance.....	4,050	4,800	750
Office expense.....	43,500	43,500	
Employee benefits.....	36,280	52,853	16,573
Total administrative...	354,389	389,686	35,297
<u>Promotion and Development:</u>			
Communications.....	16,199	19,200	3,001
Advertising.....	208,914	208,914	
Programs and supplies.....	82,995	92,500	9,505
Printing.....	40,000	40,000	
Professional contracts and services.....	9,000	9,000	
Travel and transport.....	111,737	126,277	14,540
Maintenance.....	2,355	5,000	2,645
Other.....	67,914	75,000	7,086
Total promotion and development.....	539,114	575,891	36,777
<u>Capital Outlays.....</u>	<u>9,423</u>	<u>9,423</u>	
TOTAL EXPENDITURES.....	\$902,926	\$975,000	\$ 72,074



COUNTY OF EL PASO, TEXAS

DEBT SERVICE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1982
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1981

	ACTUAL		BUDGET 1982	VARIANCE FAVORABLE (UNFAVORABLE)
	1981	1982		
REVENUES:				
Taxes - ad valorem:				
Current.....	\$2,642,421	\$1,927,654	\$1,867,109	\$ 60,545
Delinquent.....	150,832	104,545	55,000	49,545
Total taxes.....	<u>2,793,253</u>	<u>2,032,199</u>	1,922,109	110,090
Interest.....	97,399	72,943	42,800	30,143
Cash surplus.....			(171,413)	171,413
TOTAL REVENUES.....	<u>\$2,890,652</u>	<u>\$2,105,142</u>	<u>\$1,793,496</u>	<u>\$311,646</u>
EXPENDITURES:				
Principal retirement.....	\$ 247,000	\$ 63,000	\$ 63,000	
Agent's fees.....	1,472	3,011	3,400	\$ 389
Interest.....	2,536,778	1,689,255	1,689,255	
Assessing and servicing.....	37,841	22,742	37,841	15,099
TOTAL EXPENDITURES.....	<u>\$2,823,091</u>	<u>\$1,778,008</u>	<u>\$1,793,496</u>	<u>\$ 15,488</u>

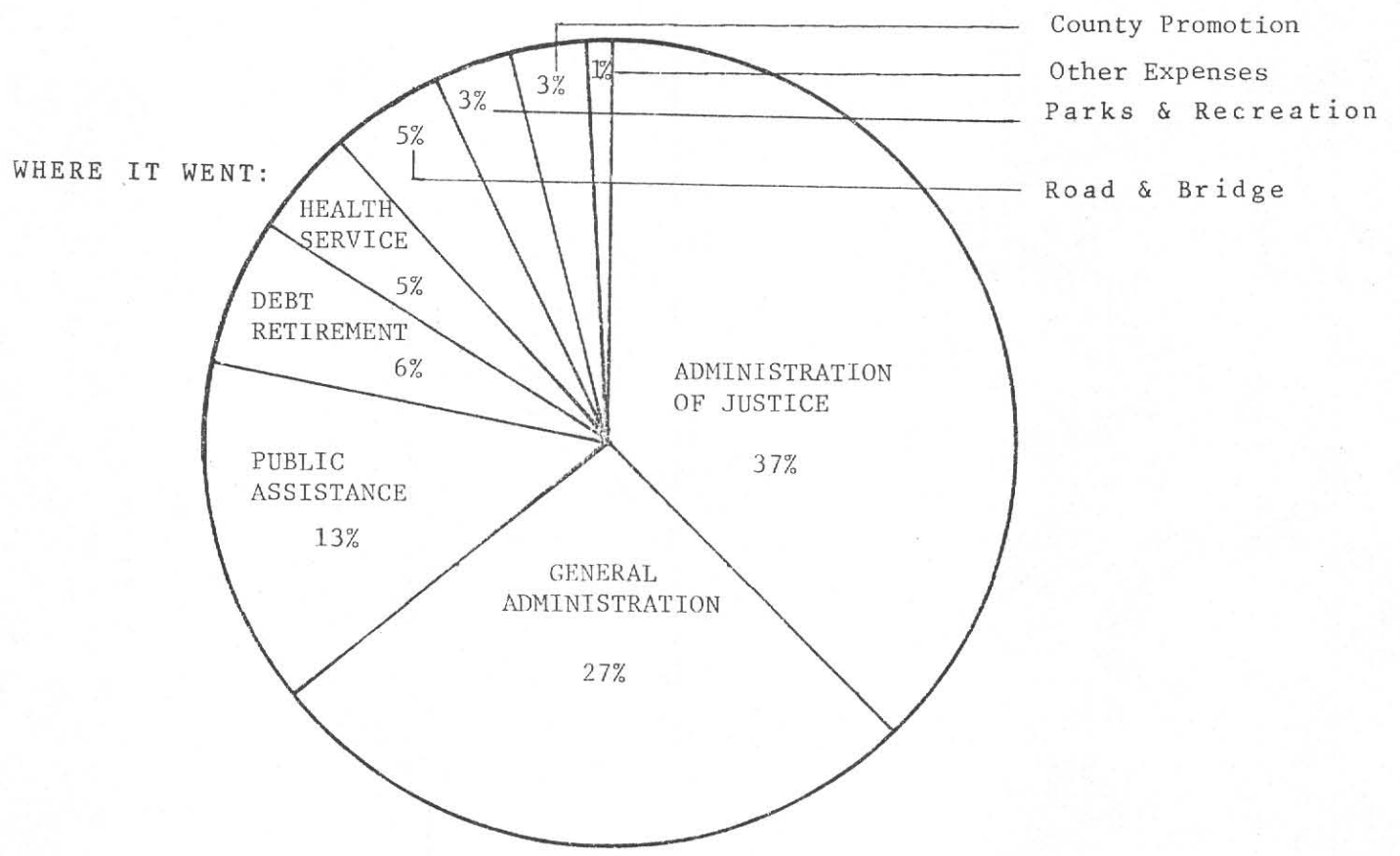
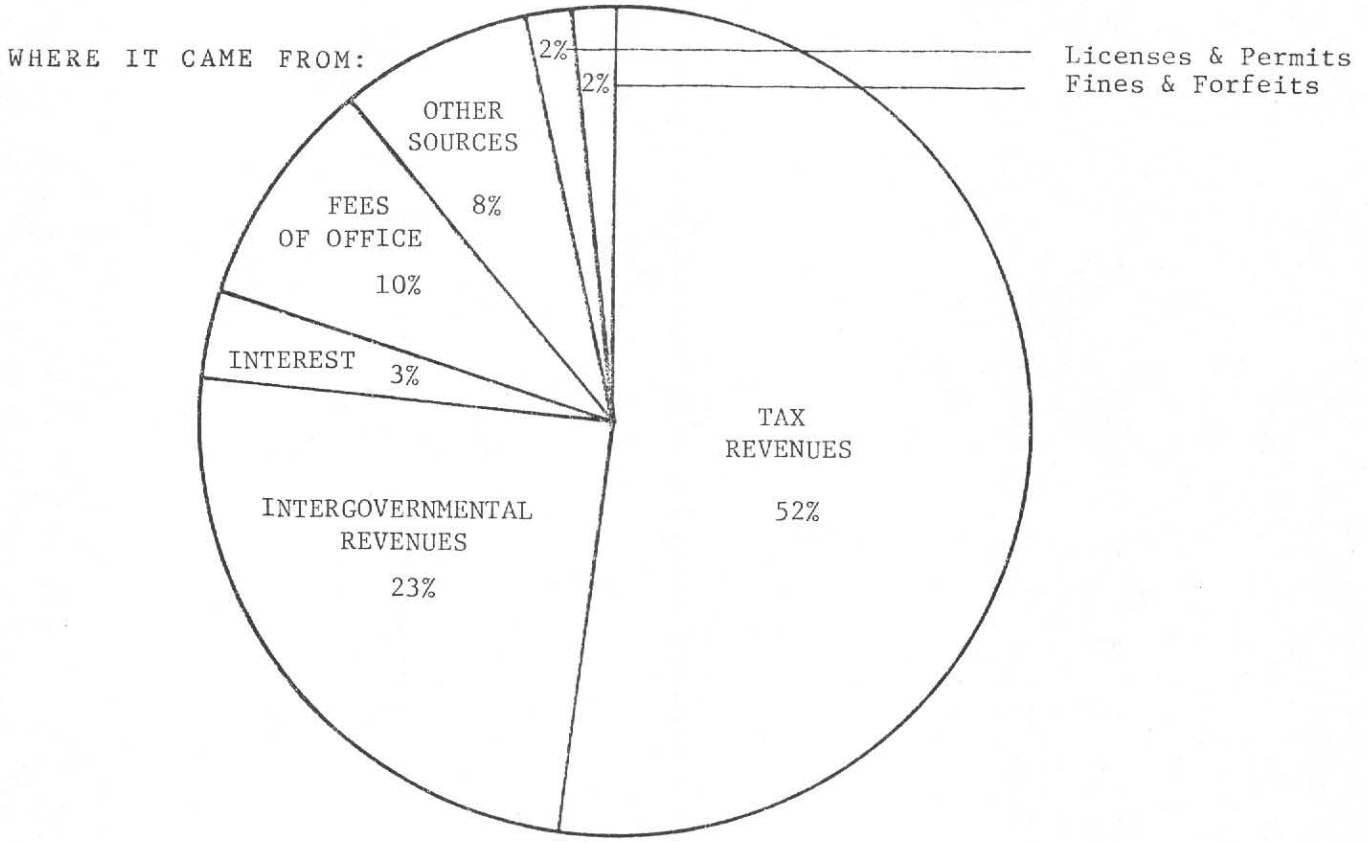
COUNTY OF EL PASO, TEXAS
 FIDUCIARY FUNDS
 COMBINING BALANCE SHEET
 SEPTEMBER 30, 1982
 WITH COMPARATIVE TOTALS FOR 1981

	EXPENDABLE TRUST FUNDS														TOTAL		
	COUNTY NUTRITIONAL PROGRAM	COUNTY ATTORNEY CHILD SUPPORT	CROSS- ROADS I PROGRAM	JUVENILE COURT DIVERSION PROGRAM	EPOO RAPE AND CHILD ABUSE SPECIALIZED PROSECUTION UNIT	SHERIFF - CJD ACADEMY REGION B	PURCHASE OF SERVICES FOR JUVENILES	RUD COMMUNITY REHAB GRANT	FABENS AIRPORT CONSTRUCTION GRANT	COUNTY LAW LIBRARY	PERMANENT SCHOOL	SOCIAL SECURITY	COUNTY EMPLOYEES' RETIREMENT	ADULT PROBATION	COUNTY ATTORNEY BAD CHECK	COUNTY CLERK INVESTMENT TRUST	1982
Cash.....	\$195,078								\$ 5,080	\$ 12,984	\$ 72,409	\$ 1	\$ 330,057	\$ 100,000	\$ 632,014	\$ 416,727	
Investments.....									30,000	100,000					325,060	234,000	
Accounts receivable.....									5,089						165,457	157,260	
Due from other funds.....			\$51,021	\$16,453	\$9,860	\$2,503	\$ 7,370	\$24,377				87,679	95,000		140,957	29,958	
Due from other governmental agencies.....	132,386	\$20,284													152,670	1,589	
TOTAL ASSETS.....	\$327,464	\$20,284	\$51,021	\$16,453	\$9,860	\$2,503	\$ 7,370	\$24,377	\$40,169	\$112,984	\$145,098	\$87,680	\$ 425,057	\$16,405	\$1,416,098	\$ 839,534	
LIABILITIES AND FUND EQUITY																	
LIABILITIES:																	
Due to other funds.....		\$ 4,684														\$ 4,684	\$ 88,342
Due to other governmental agencies.....									\$40,169	\$107,336	\$145,098	\$87,680	\$ 425,057	\$16,405	921,745	221,150	
Deferred revenue.....									5,648	5,648					101,673		
Total liabilities.....		4,684							40,169	112,984	145,098	87,680	425,057	16,405	932,077	411,165	
FUND BALANCE - Designated for subsequent years expenditures	\$327,464	15,600	\$51,021	\$16,453	\$9,860	\$2,503	\$ 7,370	\$24,377							484,021	428,369	
TOTAL LIABILITIES AND FUND EQUITY.....	\$327,464	\$20,284	\$51,021	\$16,453	\$9,860	\$2,503	\$ 7,370	\$24,377	\$40,169	\$112,984	\$145,098	\$87,680	\$ 425,057	\$16,405	\$1,416,098	\$ 839,534	

COUNTY OF EL PASO, TEXAS

THE COUNTY DOLLAR BREAKDOWN
FOR THE YEAR ENDED SEPTEMBER 30, 1982

REVENUE SOURCES:



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
1982	.22300	.18013	.01302	.02985
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

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	ORIGINAL TAX LEVY	ADJUSTED TAX LEVY	DELINQUENT AT JUNE FOL- LOWING YEAR	COLLECTION CURRENT YEAR	PERCENTAGE OF ADJUSTED LEVY COLLECTED
1981	\$14,750,294	\$14,637,409	\$ 902,682	\$13,734,727	93.8%
1980	11,271,270	10,884,167	1,110,847	9,773,320	89.8%
1979	7,547,687	7,488,615	565,216	6,923,399	92.5%
1978	7,282,817	7,185,984	504,073	6,681,911	93.0%
1977	7,037,764	6,971,634	684,915	6,286,719	90.2%
1976	6,786,412	6,694,328	469,184	6,225,144	93.0%
1975	5,142,954	5,000,451	326,117	4,674,334	93.5%
1974	4,411,053	4,390,001	337,697	4,052,304	92.3%
1973	4,055,444	4,043,792	283,279	3,760,513	93.0%
1972	3,949,034	3,915,154	257,277	3,657,877	93.4%

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
1983	\$28,661,442	\$20,874,275	\$5,562,362 *	\$2,224,805
1982	26,075,400	18,980,333	5,301,571****	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

* The Road and Bridge Fund, Revenue Sharing Trust Fund and Greater El Paso Tourist and Convention 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.

**** The Greater El Paso Tourist and Convention Bureau Fund was added to the Special Revenue Fund during the fiscal period ended September 30, 1982 by a Budget Amendment in the amount of \$975,000.

COUNTY OF EL PASO, TEXAS

MISCELLANEOUS STATISTICAL FACTS
YEAR 1982

<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
		1980	479,899
		1981	486,702 (estimated)
		1982	498,235 (estimated)
<u>Registered Voters (General Election)</u>	1976	1980	1982
	151,813	155,359	150,749
<u>Votes Cast</u>	95,658	102,839	72,360
<u>Number of County Employees</u>	1979	1980	1982
	809	843	931
<u>Retail Sales</u>	1980	1981	
	\$1,955,563,000	\$2,123,741,000	
<u>Bank Deposits</u>	\$1,555,799,000	\$2,033,896,000	
<u>Radio Stations</u>	14		
<u>Television Stations</u>	6		
<u>Newspapers</u>	2		
<u>Churches (estimated)</u>	320		