

FIRST ASST COUNTY AUDITOR
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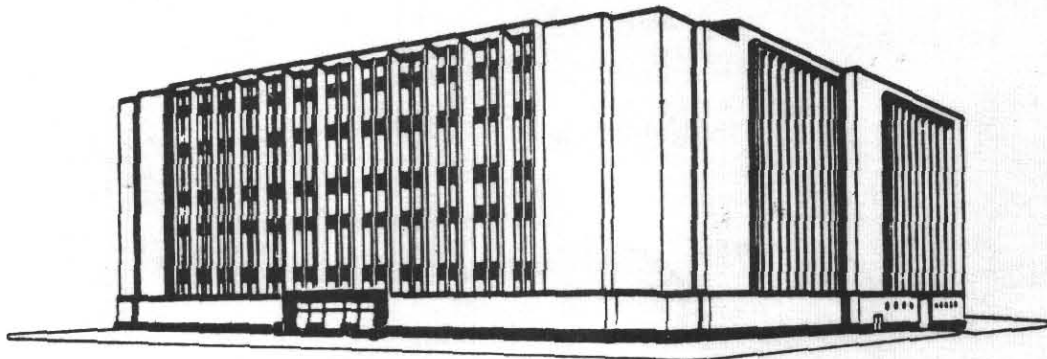
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COUNTY of EL PASO

COMPREHENSIVE ANNUAL

FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1983

COUNTY OF EL PASO, TEXAS

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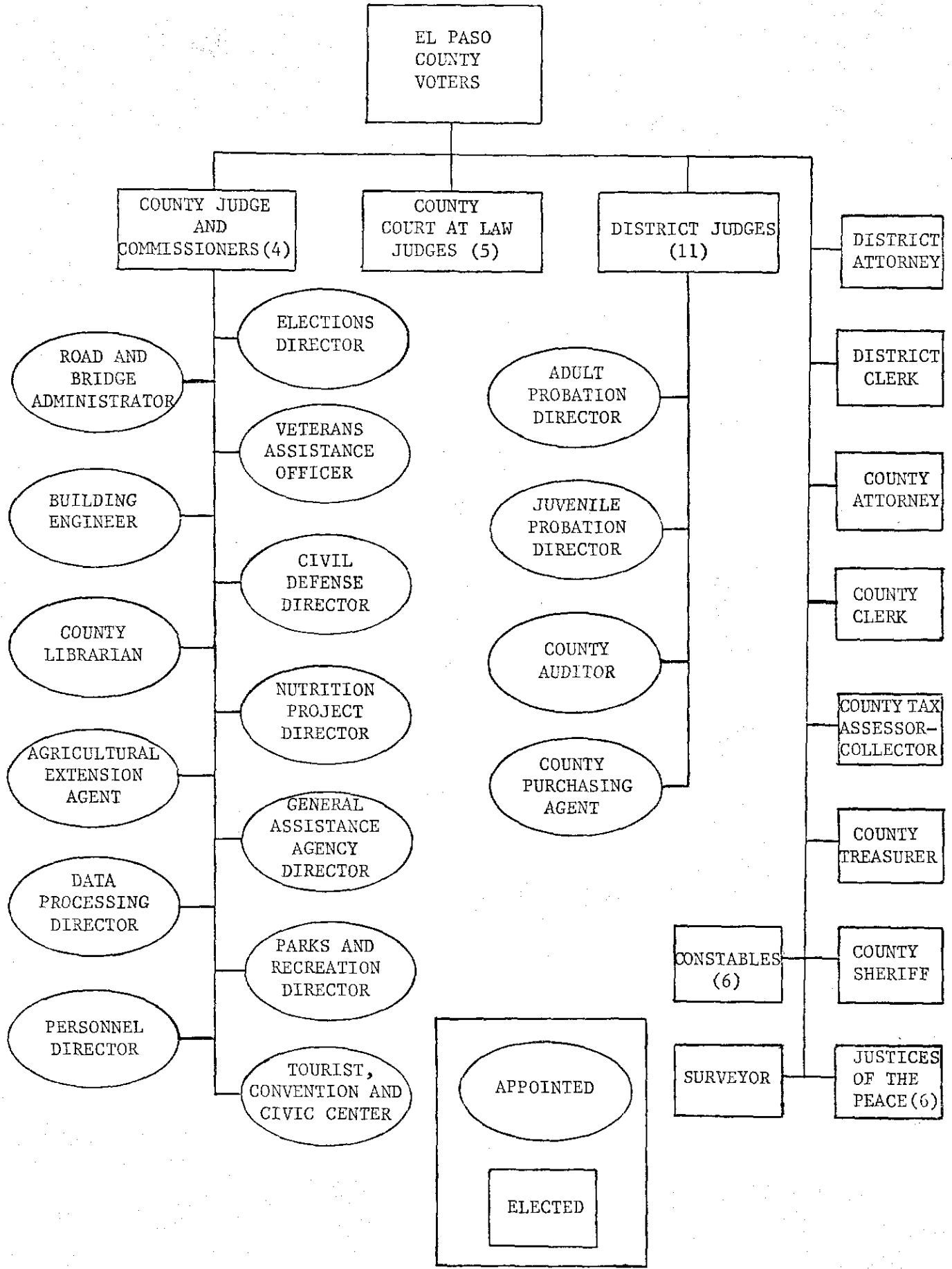
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EL PASO COUNTY ORGANIZATIONAL CHART
SEPTEMBER 30, 1983



COUNTY OF EL PASO, TEXAS

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DIRECTORY OF PRINCIPAL OFFICIALS

COMMISSIONERS COURT

Pat F. O'Rourke	County Judge
Charles C. Hooten	Commissioner, Precinct #1
Miguel Solis	Commissioner, Precinct #2
Rogelio Sanchez	Commissioner, Precinct #3
Mary Haynes	Commissioner, Precinct #4

DISTRICT COURTS

Jerry Woodard	Judge, 34th District Court
John L. McKellips	Judge, 41st District Court
Edward S. Marquez	Judge, 65th District Court
Brunson Moore	Judge, 120th District Court
Ward L. Koehler	Judge, 168th District Court
Edwin F. Berliner	Judge, 171st District Court
Sam W. Callan	Judge, 205th District Court
Sam M. Paxson	Judge, 210th District Court
Herbert E. Marsh, Jr.	Judge, 243rd District Court
Enrique Pena	Judge, 327th District Court
Jose J. Baca	Judge, 346th 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. Clark Hughes	Judge, County Court-at-Law #4
Herbert E. Cooper	Judge, County Court-at-Law #5

DEPARTMENTAL OFFICIALS

Clyde C. Anderson	County Tax Assessor-Collector
Steve E. Seely	County Auditor
Mike Davis	County Sheriff
Luther Jones	County Attorney
Hector Enriquez, Jr.	County Clerk
Piti Vasquez	County Purchasing Agent
Marshall T. Finley	County Treasurer
Steve W. Simmons	District Attorney
Edelmira Rubalcaba	District Clerk



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

S. E. SEELY
COUNTY AUDITOR

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

December 2, 1983

HONORABLE DISTRICT JUDGES:

E. F. Berliner, Judge, 171st Judicial District
Jerry Woodard, Judge, 34th Judicial District
Enrique Pena, Judge, 327th Judicial District
Sam W. Callan, Judge, 205th Judicial District
Sam M. Paxson, Judge, 210th Judicial District
Edward S. Marquez, Judge, 65th Judicial District
Brunson D. Moore, Judge, 120th Judicial District
Ward L. Koehler, Judge, 168th Judicial District
John L. McKellips, Judge, 41st Judicial District
Herbert E. Marsh, Jr., Judge, 243rd Judicial District
Jose J. Baca, Judge, 346th Judicial District

HONORABLE COUNTY COMMISSIONERS COURT:

Pat F. O'Rourke, County Judge
Charles C. Hooten, Commissioner, Precinct No. 1
Miguel Solis, Commissioner, Precinct No. 2
Rogelio Sanchez, Commissioner, Precinct No. 3
Mary Haynes, Commissioner, Precinct No. 4

Gentlemen:

In accordance with Article 1665, Vernon's Annotated Civil Statutes of the State of Texas, I hereby transmit the Comprehensive Annual Financial Report of the County of El Paso for the fiscal year ended September 30, 1983.

ACCOUNTING METHODS

This comprehensive annual financial report was prepared in accordance with generally accepted accounting principles as prescribed by the National Council on Governmental Accounting and by the American Institute of Certified Public Accountants. 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 11, 1982, members of El Paso County Commissioners Court approved and adopted an operating budget for the twelve-month period ending September 30, 1983, in the amount of \$28,661,442. This budget was increased by \$751,442 with the following six budgetary amendments:

<u>BUDGETARY AMENDMENT NUMBER</u>	<u>APPROVED BY COMMISSIONERS COURT ON</u>	<u>AMOUNT OF AMENDMENT</u>
1	January 24, 1983	\$ 72,500
2	March 28, 1983	148,878
3	April 4, 1983	91,610
4	May 2, 1983	87,859
5	May 31, 1983	52,000
6	September 12, 1983	<u>298,595</u>
	TOTAL.....	<u>\$751,442</u>

After the approval of these six budgetary amendments, the operating budget totaled \$29,412,884. This is an increase of \$3,337,484 over the amended operating budget for the fiscal year ended September 30, 1982, which totaled \$26,075,400.

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 bonded indebtedness.

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

	<u>1981-82 Oct. 1 - Sep. 30</u>	<u>1982-83 Oct. 1 - Sep. 30</u>
Bonds payable, October 1.....	\$25,368,000	\$25,305,000
Bonds retired during fiscal year.....	(63,000)	(494,000)
Bonds payable, September 30....	<u>\$25,305,000</u>	<u>\$24,811,000</u> ✓

CASH MANAGEMENT

All County operating funds, from a cash management, cash flow and liquidity perspective, were in good condition as of September 30, 1983. The cash balances as of September 30, 1982, and September 30, 1983, are shown in the following table:

	September 30, <u>1982</u>	September 30, <u>1983</u>
Operating Funds:		
General fund.....	\$ 778,689	\$ 3,447,465
Special revenue funds.....	334,323	717,061
Debt service fund.....	20,539	13,126
Trust and agency funds.....	632,014	639,334
Capital projects funds.....	100	91,057
Total.....	<u>\$ 1,765,665</u>	<u>\$ 4,908,043</u>

The above amount of \$3,447,465 shown as the General Fund cash balance on September 30, 1983, includes cash totaling \$2,556,566 belonging to certain elected officials, which is explained in Note 9. Cash belonging to these officials in prior years was not included in the County's financial statements.

In addition to the cash balances shown for September 30, 1983, idle cash had been invested in Certificates of Deposit and U.S. Treasury securities in the amount of \$13,108,795. Also, as of April 1, 1983, pursuant to state law, Commissioners Court selected depositories offering Negotiable Order of Withdrawal (NOW) accounts and Super NOW accounts for depositing County funds. This action increased interest earnings substantially.

CONSTRUCTION OF THE COUNTY DETENTION FACILITY

Construction of the El Paso County Detention Facility has neared completion. This project has been financed entirely from proceeds of a \$25,000,000 bond issue and interest earned from the available bond proceeds during the construction period. Since the beginning of the project, interest earnings in the amount of \$7,207,663 have been generated through September 30, 1983. During the fiscal year ended September 30, 1983, interest income in the amount of \$425,524 was earned. All expenditures associated with this project as of September 30, 1983, have amounted to \$30,839,292.

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, 1983, the general fixed assets of the County amounted to \$50,321,802. This amount represents the original cost or estimated original cost of the assets, which is substantially less than their replacement value. Pursuant to generally accepted accounting principles, depreciation or appreciation of general fixed assets is not recognized in the County's governmental accounting system.

FINANCIAL ADMINISTRATION OF THE COUNTY

The primary officials responsible for the financial administration of the County are the County Judge and four County Commissioners, County Tax Assessor and Collector, and County Treasurer, all of whom are elected officials, and the County Auditor, who is an appointed official.

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 County 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 El Paso Central Appraisal District.

The County Treasurer is responsible for depositing all monies received by the County in depository banks selected by Commissioners Court and countersigning all County checks. Also, the County Treasurer ascertains that all deposits and investments are adequately collateralized. His most important responsibility is serving 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 eleven 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, regulating 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:

General Government

The primary expenditures in this classification are for financial operations, recording deeds and other legal documents, data processing and personnel operations. Also, included under this heading are expenditures of the County Judge.

Administration of Justice and Public Safety

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 eleven State District Courts. 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.

Health and Welfare

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

Most direct assistance welfare programs are administered by the State. The County provides limited 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.

Resource Development

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

Culture 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

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 appropriations and submits the data to the Commissioners Court.

Public hearings are held on the budget by the Budget Officer and members of 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, 1983, totaled \$2,652,400. The County's 1983-84 Operating Budget includes estimated U.S. Treasury Revenue Sharing receipts of \$2,300,000. Subsequent to the start of the 1983-84 budget year, legislation was enacted to extend the Federal Revenue Sharing Program at the same level of funding for a period of three years beginning October 1, 1983.

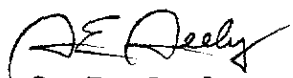
Independent Audit

In accordance with Texas statutes, the Commissioners Court on March 7, 1983, appointed the independent certified public accounting firm of Cox, Colton, Stoner, Starr & Co. to perform the 1982-83 fiscal year 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. I hereby express my thanks to the County Judge and County Commissioners for their support and assistance in conducting the financial administration of the County of El Paso in a responsible and progressive manner. 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, 1983, 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, Texas, at September 30, 1983, 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, Texas. The financial information section has been subjected to the same 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.

Cot. Colton, Stoner, Starr & Co

December 6, 1983

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

A Professional Corporation

-10-

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, 1983

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES		ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)
	GENERAL (NOTE 9)	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	AGENCY	GENERAL LONG-TERM DEBT	GENERAL ASSETS		
							FIXED	TERM DEBT	
A S S E T S									
Cash.....	\$ 3,447,465	\$ 717,061	\$ 13,126	\$ 91,057	\$ 639,334			\$ 4,908,043	
Cash with Fiscal Agent.....			52,890					52,890	
Investments, at cost (approximates market).....	9,251,695	1,623,000	649,100	1,350,000	235,000			13,108,795	
Receivables:									
Delinquent taxes, 1982 and prior years (Note 3)	1,527,121	126,419	174,384					1,827,924	
Less allowance for uncollectibles.....	(1,527,121)	(126,419)	(174,384)					(1,827,924)	
Accounts.....	312,885	745,324	10,394	3,260	223,543			1,295,406	
Due from other funds.....	80,062	639,376						719,438	
Due from other governmental agencies.....	301,441	286,973						588,414	
Inventory of supplies.....	12,401							12,401	
Prepaid expenses.....	71,783							71,783	
Fixed assets (Note 4).....									
Amount available in debt service fund.....						\$50,321,802		50,321,802	
Amount to be provided for retirement of general long-term debt.....							\$ 672,620	672,620	
							25,257,260	25,257,260	
TOTAL ASSETS.....	\$13,477,732	\$4,011,734	\$ 725,510	\$1,444,317	\$1,097,877	\$50,321,802	\$25,929,880	\$97,008,852	

L I A B I L I T I E S

Vouchers payable.....	\$ 1,929,482	\$ 321,380	\$ 72,449	\$ 282,648	\$ 2,605,959
Matured bonds and interest payable.....		\$ 52,890			52,890
Equipment contracts payable (Note 5).....	600,008	119,430			1,118,880
Due to other funds.....					719,438
Due to other governmental agencies.....	1,391,055	75,794		810,997	2,277,846
Deferred revenues.....	1,067,676			4,232	1,071,908
General obligation bonds payable (Note 6).....					24,811,000
Total liabilities.....	<u>4,988,221</u>	<u>516,604</u>	<u>72,449</u>	<u>1,097,877</u>	<u>25,929,880</u>

F U N D E Q U I T Y

Investment in general fixed assets.....			\$50,321,802		50,321,802
Fund balance:					
Reserved for prepaid expenses.....	71,783				71,783
Reserved for inventory, payroll and petty cash funds.....	39,601	100			39,701
Reserved for health and life benefits.....		244,409			244,409
Reserved for debt service				672,620	672,620
Reserved for encumbrances prior year.....	307,649	65,536			373,185
Unreserved:					
Designated for capital projects.....				1,371,868	1,371,868
Designated for specific programs.....	2,918,922	1,007,509			3,926,431
Designated for subsequent year's expenditures (Note 7).....	3,105,700	1,917,093			5,022,793
Undesignated.....	2,045,856	260,483			2,306,339
Total fund equity.....	<u>8,489,511</u>	<u>3,495,130</u>	<u>672,620</u>	<u>1,371,868</u>	<u>64,350,931</u>

TOTAL LIABILITIES AND FUND EQUITY

\$13,477,732	\$4,011,734	\$ 725,510	\$1,444,317	\$1,097,877	\$50,321,802	\$25,929,880	\$97,008,852
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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, 1983

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPE EXPENDABLE TRUSTS	TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS		
REVENUES:						
Taxes.....	\$14,068,305	\$2,192,933	\$2,314,488			\$18,575,726
Licenses and permits.....	102,082					102,082 ✓
Intergovernmental.....	645,220 ✓	5,451,527				6,096,747
Charges for services.....	5,352,932	36,414				5,389,346 ✓
Fines and forfeitures.....	499,937					499,937
Miscellaneous.....	1,741,726	410,122	89,987	\$ 425,524		2,667,359
Other.....	240,767	134,238				375,005
Total revenues.....	<u>22,650,969</u>	<u>8,225,234</u>	<u>2,404,475</u>	<u>425,524</u>		<u>33,706,202</u>
EXPENDITURES:						
General government.....	6,610,161	2,033,206				8,643,367
Administration of justice....	2,521,286	512,233				3,033,519
Public safety.....	6,181,570	526,776				6,708,346
Health and welfare.....	2,049,060	2,287,098				4,336,158
Resource development.....	152,121	1,135,034				1,287,155
Culture and recreation.....	995,931	115,537				1,111,468
Roads and bridges.....		1,234,861				1,234,861
Debt service:						
Principal retirement.....			494,000			494,000
Agent's fees.....			1,982			1,982
Interest.....			1,687,305			1,687,305
Assessing and servicing....			40,000			40,000
Capital outlays.....	873,734	189,061		4,716,722		5,779,517
Total expenditures.....	<u>19,383,863</u>	<u>8,033,806</u>	<u>2,223,287</u>	<u>4,716,722</u>		<u>34,357,678</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	<u>3,267,106</u>	<u>191,428</u>	<u>181,188</u>	<u>(4,291,198)</u>		<u>(651,476)</u>
OTHER FINANCING SOURCES (USES):						
Equity transfer in (Note 8)..		484,021				484,021
Equity transfer out (Note 8).					\$ (484,021)	(484,021)
Assumption of long-term equipment contracts payable (Note 5).....	445,698					445,698
Operating transfers in.....	51,640	737,336				788,976
Operating transfers out.....	(616,591)	(107,099)				(723,690)
Total other financing sources (uses).....	<u>(119,253)</u>	<u>1,114,258</u>			<u>(484,021)</u>	<u>510,984</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES).....	<u>3,147,853</u>	<u>1,305,686</u>	<u>181,188</u>	<u>(4,291,198)</u>	<u>(484,021)</u>	<u>(140,492)</u>
FUND BALANCE, OCTOBER 1, 1982..	<u>5,341,658</u>	<u>2,189,444</u>	<u>491,432</u>	<u>5,663,066</u>	<u>484,021</u>	<u>14,169,621</u>
FUND BALANCE, SEPTEMBER 30, 1983.....	<u>\$ 8,489,511 ✓</u>	<u>\$3,495,130</u>	<u>\$ 672,620 ✓</u>	<u>\$ 1,371,868</u>	<u>\$ -0-</u>	<u>\$14,029,129</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
YEAR ENDED SEPTEMBER 30, 1983

GENERAL FUND.....		SPECIAL REVENUE FUND.....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:						
Taxes.....	\$12,943,415	\$14,068,305	\$1,124,890	\$1,898,452	\$1,836,765	\$(61,687)
Licenses and permits.....	69,400	102,082	32,682			
Intergovernmental revenues.....	582,250	645,220	62,970	3,015,416	3,160,339	144,923
Charges for services.....	3,932,691	5,352,932	1,420,241	298,595	36,414	(262,181)
Fines and forfeitures.....	464,100	499,937	35,837			
Miscellaneous revenues.....	1,104,359	1,741,726	637,367	327,000	403,928	76,928
Other.....	59,050	240,767	181,717	2,100	970	(1,130)
Total revenues.....	<u>19,155,265</u>	<u>22,650,969</u>	<u>3,495,704</u>	<u>5,541,563</u>	<u>5,438,416</u>	<u>(103,147)</u>
EXPENDITURES:						
General government.....	7,766,194	6,610,161	1,156,033	2,167,457	2,033,206	134,251
Administration of justice.....	2,651,616	2,521,286	130,330			
Public safety.....	6,219,336	6,181,570	37,766	519,601	495,788	23,813
Health and welfare.....	2,131,673	2,049,060	82,613	376,368	356,347	20,021
Resource development.....	153,818	152,121	1,697	1,164,507	907,945	256,562
Culture - recreation.....	1,133,898	995,931	137,967	44,407	18,668	25,739
Roads and bridges.....				1,373,219	1,234,861	138,358
Capital outlays.....	563,952	873,734	(309,782)	294,014	186,784	107,230
Total expenditures.....	<u>20,620,487</u>	<u>19,383,863</u>	<u>1,236,624</u>	<u>5,939,573</u>	<u>5,233,599</u>	<u>705,974</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	<u>(1,465,222)</u>	<u>3,267,106</u>	<u>4,732,328</u>	<u>(398,010)</u>	<u>204,817</u>	<u>602,827</u>
OTHER FINANCING SOURCES (USES):						
Equity transfer in (Note 8).....						
Assumption of long-term equipment contracts payable (Note 5).....		445,698	445,698			
Operating transfer in.....		51,640	51,640	42,500	54,277	11,777
Operating transfer out.....	(594,135)	(616,591)	(22,456)	(33,884)	(33,884)	
Net decrease in prior year's fund balance.....	2,059,357		(2,059,357)	389,394		(389,394)
Total other financing sources (uses).....	<u>1,465,222</u>	<u>(119,253)</u>	<u>(1,584,475)</u>	<u>398,010</u>	<u>20,393</u>	<u>(377,617)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDI- TURES AND OTHER FINANCING SOURCES (USES).....	<u>\$ -0-</u>	<u>3,147,853</u>	<u>\$3,147,853</u>	<u>\$ -0-</u>	<u>225,210</u>	<u>\$225,210</u>
FUND BALANCE, OCTOBER 1, 1982.....		<u>5,341,658</u>			<u>2,031,157</u>	
FUND BALANCE, SEPTEMBER 30, 1983.....		<u>\$ 8,489,511</u>			<u>\$2,256,367</u>	

See accompanying notes to financial statements.

.....TOTAL - MEMORANDUM ONLY.....

NON- BUDGETED ACTUAL (Note 8)	TOTAL ACTUAL	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	NON- BUDGETED ACTUAL (Note 8)	TOTAL ACTUAL
\$ 356,168	\$2,192,933	\$14,841,867	\$15,905,070	\$1,063,203	\$ 356,168	\$16,261,238
		69,400	102,082	32,682		102,082
2,291,188	5,451,527	3,597,666	3,805,559	207,893	2,291,188	6,096,747
	36,414	4,231,286	5,389,346	1,158,060		5,389,346
		464,100	499,937	35,837		499,937
6,194	410,122	1,431,359	2,145,654	714,295	6,194	2,151,848
133,268	134,238	61,150	241,737	180,587	133,268	375,005
2,786,818	8,225,234	24,696,828	28,089,385	3,392,557	2,786,818	30,876,203
	2,033,206	9,933,651	8,643,367	1,290,284		8,643,367
512,233	512,233	2,651,616	2,521,286	130,330	512,233	3,033,519
30,988	526,776	6,738,937	6,677,358	61,579	30,988	6,708,346
1,930,751	2,287,098	2,508,041	2,405,407	102,634	1,930,751	4,336,158
227,089	1,135,034	1,318,325	1,060,066	258,259	227,089	1,287,155
96,869	115,537	1,178,305	1,014,599	163,706	96,869	1,111,468
	1,234,861	1,373,219	1,234,861	138,358		1,234,861
2,277	189,061	857,966	1,060,518	(202,552)	2,277	1,062,795
2,800,207	8,033,806	26,560,060	24,617,462	1,942,598	2,800,207	27,417,669
(13,389)	191,428	(1,863,232)	3,471,923	5,335,155	(13,389)	3,458,534
484,021	484,021				484,021	484,021
			445,698	445,698		445,698
683,059	737,336	42,500	105,917	63,417	683,059	788,976
(73,215)	(107,099)	(628,019)	(650,475)	(22,456)	(73,215)	(723,690)
		2,448,751		(2,448,751)		
1,093,865	1,114,258	1,863,232	(98,860)	(1,962,092)	1,093,865	995,005
1,080,476	1,305,686	\$ -0-	3,373,063	\$3,373,063	1,080,476	4,453,539
158,287	2,189,444		7,372,815		158,287	7,531,102
\$1,238,763	\$3,495,130		\$10,745,878		\$1,238,763	\$11,984,641

COUNTY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
SEPTEMBER 30, 1983

The notes to the financial statements contain a summary of significant accounting policies and other information deemed necessary for a clear understanding of the financial statements. The policies are presented to assist the readers in interpreting the financial statements and other data in this report. These policies, as presented, should be viewed as an integral part of the accompanying financial statements.

COUNTY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS

SEPTEMBER 30, 1983

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation - Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Purpose of Funds and Account Groups

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the County are financed with revenues received by the General Fund.

Special Revenue Funds - These funds are derived from specific taxes such as the hotel/motel occupancy tax, or other specific revenue sources including federal and state grants and federal revenue sharing entitlements that are legally restricted to expenditures for specific purposes.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital facilities.

Debt Service Fund - This fund is used for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. The sources of revenues for this fund are interest earned from temporary investments and ad valorem taxes allocated specifically for debt service requirements.

Agency Funds - These funds account for resources received and held by the County in a fiduciary capacity. Disbursements from these funds are made pursuant to trust agreements or applicable legislative enactments for each particular fund.

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

General Fixed Assets Account Group - This group of accounts is used to account for the County's tangible assets which have a useful life expectancy of more than one year and a monetary value large enough to justify maintenance of the associated custodial records. The costs of purchasing or constructing capital assets are recorded as expenditures in the various funds and capitalized in the General Fixed Assets Account Group.

All fixed assets are recorded at historical cost or estimated historical costs if actual historical cost is not available. Donated fixed assets are recorded at their estimated fair market value as of the date of donation. General fixed assets are not depreciated or appreciated for changes in fair market value.

General Long-Term Debt Account Group - This group of accounts is used to account for all of the County's long-term debts which are expected to be financed from proceeds of ad valorem tax revenues. The account group also includes long-term obligations relating to lease/purchase agreements. This group of accounts is concerned with measurement of financial position and not the measurement of the results of operations.

Basis of Accounting

The following Governmental Fund Types 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 Funds. Modifications in the methods of the accrual basis are as follows:

- (A) Revenues are recorded as received in cash, except revenues susceptible to accrual, i.e., those revenues accrued must be both measurable and available and material revenues that are not received at their regular time. Grants and aid received from other governmental units are recognized as revenues in the period the related expenditures are incurred.
- (B) Expenditures are generally recorded on an accrual basis, except for prepaid expenses which are recognized as expenditures when paid. Principal and interest on long-term debts are recognized when due.
- (C) Encumbrances at year-end are excluded from current year expenditures and reported as reservations of fund equity.

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Budget and Budgetary Accounting

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

Public budgetary hearings are held by the County Auditor and Commissioners Court. Generally, a representative from each department or agency appears. Before approving the final budget, Commissioners Court may increase or decrease the appropriations requested by the various departments. The appropriations finally allowed cannot, in any case, exceed the County Auditor's estimate of revenues.

Formal budgetary integration is employed for the General Fund, Special Revenue Funds (other than grant funds) and Debt Service Fund. Formal budgetary integration (annualized budgeting) is not used in the Capital Projects Funds.

Investments

Investments are stated at cost which approximates market. Investments are comprised of either Certificates of Deposit or U.S. Treasury securities. Since April 1, 1983, all County funds, not invested, are deposited into interest-bearing Negotiable Order of Withdrawal (NOW) accounts or Super NOW accounts.

Vacation Pay and Sick Leave

Employees are paid by prescribed formulas for absences due to vacation or sickness. In Governmental Fund types, payments for such benefits are recorded as expenses when paid. Accordingly, there is no accrued liability for such benefits as of September 30, 1983. Sick leave accrued, but not taken, is accumulated up to 90 days at the rate of 1-1/4 days each month. Sick leave is forfeited upon termination or retirement.

"Memorandum Only" Total Columns

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only for informational purposes. Data in these columns does not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles.

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Inventory

Inventory in the General Fund consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time the individual inventory items are purchased. Reported inventories are equally offset by a fund equity reserve, indicating they do not constitute available spendable resources even though they are a component of net current assets. Inventory is valued at cost by using the first-in, first-out method.

Deferred Revenues

Under the modified accrual basis of accounting, revenues are often measurable but not available. According to the National Council on Governmental Accounting Statement 1, available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In the case of the County, available means legally, administratively and physically available. The County's deferred revenues have met asset recognition criteria but not revenue recognition criteria.

Long-Term Liabilities

In accordance with generally accepted accounting principles, long-term liabilities are not recognized in the governmental funds. They are instead reported as liabilities in the General Long-Term Debt Account Group.

Designated Fund Equity

Designated fund equity represents that portion of fund equity for which the County has made tentative plans.

Undesignated Fund Equity

Undesignated fund equity indicates that portion of fund equity which is available for budgeting in future periods.

Reclassification

Certain amounts for the year ended September 30, 1982, have been reclassified to conform with the current year's presentation.

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

2. THE ENTITY

In December 1981, the National Council on Governmental Accounting (NCGA) issued Statement 3, "Defining the Governmental Reporting Entity." The NCGA Statement 3 established criteria for defining the reporting entity to clarify the organizations, functions and activities of a government which should be included in General Purpose Financial Statements (GPFS) of that government. The effective date for implementation of NCGA Statement 3 is for fiscal years ending after December 31, 1982, with earlier implementation encouraged.

In compliance with the NCGA Statement 3, this Comprehensive Annual Financial Report (CAFR) includes only accounts of all the County of El Paso operations. The following is a listing of the other eighteen governmental taxing entities within the County that are not included in this CAFR because they are not considered to be a part of the operations of the County of El Paso and they are sufficiently autonomous not to be included herein:

- Anthony Independent School District
- Canutillo Independent School District
- Clint Independent School District
- El Paso Independent School District
- Fabens Independent School District
- San Elizario Independent School District
- Socorro Independent School District
- Tornillo Independent School District
- Ysleta Independent School District
- City of El Paso
- Town of Anthony
- Town of Clint
- R.E. Thomason General Hospital District
- El Paso County Community College District
- El Paso County Rural Fire Prevention District
- El Paso County Water Authority
- El Paso County Water Control & Improvement
District # 4
- El Paso County Water Control & Improvement
District - Westway

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

3. PROPERTY TAXES

Legislation Affecting Property Tax Policies and Procedures

In 1979, the State legislature adopted a comprehensive Property Tax Code which established a county-wide appraisal district in each county within the State of Texas. The Central Appraisal District (CAD), created in the County of El Paso, is responsible for the appraisal of taxable property and the equalization of appraised values of property of the taxing entities within the appraisal district. The CAD is governed by a board of directors appointed by the governing bodies of certain taxing entities within the appraisal district.

The Property Tax Code enacted in 1979 requires:

- (1) that all taxing entities assess taxable property at 100% of appraised value;
- (2) revised procedures for valuation of certain eligible farm, ranch and timberlands on a "production capacity" basis which was mandated by a 1978 amendment to the State Constitution;
- (3) that the value of real property within the appraisal district be reviewed at least once every 5 years;
- (4) giving public notice and conducting public hearings before adopting a tax rate increase which is more than 3% above the effective tax rate calculated by the statutory prescribed formula.

Levy and Collection

Property taxes are levied on October 1 of the year in which assessed or as soon thereafter as practicable. Taxes become delinquent on February 1 and are subject to interest and penalty charges.

The County Tax Assessor and Collector bills and collects the County's property taxes and those of certain other taxing units located within the County's boundaries.

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

4. GENERAL FIXED ASSETS

Changes in General Fixed Assets during the year ended September 130, 1983, may be summarized as follows:

	Balance 10/01/82	<u>Additions</u>	<u>Deletions</u>	Balance 09/30/83
Land.....	\$ 2,558,307			\$ 2,558,307
Building and other improvements.....	9,870,742	\$30,889,266		40,760,008
Construction in progress.....	26,200,419	4,782,622	\$30,835,837	147,204
Machinery and equipment.....	3,868,308	993,499	119,752	4,742,055
Roads, bridges and flood control....	2,114,228			2,114,228
TOTALS.....	<u>\$44,612,004</u>	<u>\$36,665,387</u>	<u>\$30,955,589</u>	<u>\$50,321,802</u>

Some details regarding the new El Paso County Detention Facility follow:

Sources of Funding of the New Detention Facility

Proceeds from bonds sold.....	\$25,000,000
Interest earned and estimated to be earned.....	<u>7,231,881</u>
Total estimated sources of funding.....	<u>\$32,231,881</u>

Estimated Cost of the New Detention Facility

Construction contracts and changes.....	\$28,065,000
Construction change orders nos. 1-28.....	478,847
Other change orders - estimated.....	21,153
Allowance for change orders.....	(500,000)
Architect's fees.....	1,885,464
Engineering consulting contract.....	75,000
Site excavation contract and change.....	94,785
Furnishings and other cost - estimated...	1,554,775
Funds spent prior to contract.....	<u>556,857</u>
Total estimated cost of the new detention facility.....	<u>\$32,231,881</u>

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

5. CAPITAL LEASES AND INSTALLMENT PURCHASES

The County had the following outstanding capital lease/
 installment purchase obligations on September 30, 1983:

- Lease dated June 29, 1980, for Burroughs computer system 79-80
- Lease dated October 18, 1980, for Executone, telephone 80-81
 equipment
- Lease dated January 15, 1982, for Executone, telephone 81-82
 equipment
- Lease dated April 1, 1982, for Burroughs, computer equipment 81-82
- Lease dated February 23, 1983, for IBM computer system 82-83
- Lease dated June 27, 1983, for IBM computer system
- Lease dated July 20, 1983, for IBM computer system

The Burroughs computer system is a joint operation shared
 equally by the County of El Paso and the City of El Paso on a
 contractual basis. The IBM computer system is a three party
 consortium shared equally by the County of El Paso, City of
 El Paso, and the Central Appraisal District, with the Central
 Appraisal District's financial obligation limited to \$300,000
 a year, also established on a contractual basis.

The following is a schedule of the future minimum lease
 payments under the capital leases, together with the present
 value of the net minimum lease payments as of September 30,
 1983:

<u>Year Ended September 30</u>	<u>Burroughs Computer System</u>	<u>IBM Computer System</u>	<u>Executone Telephone System</u>	<u>Totals</u>
1984.....	\$283,801	\$139,270	\$ 73,018	\$ 496,089
1985.....	240,564	134,531	73,018	448,113
1986.....	40,094	134,531	73,018	247,643
1987.....		76,747	73,018	149,765
1988.....			42,639	42,639
Total minimum lease payments	564,459	485,079	334,711	1,384,249
Less amount representing interest.....	(88,139)	(78,644)	(98,586)	(265,369)
Present value of net minimum lease payments.....	<u>\$476,320</u>	<u>\$406,435</u>	<u>\$236,125</u>	<u>\$1,118,880</u>

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

6. GENERAL LONG-TERM DEBT

The general long-term debt consists of general obligation bonds. Such bonds mature serially and the debt may be summarized as follows:

	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>Balance on Sept. 30, 1983</u>
Courthouse Bonds, Series 1955.....	09-19-55	09-10-85	3%	\$ 91,000
Road and Bridge Certificates of Indebtedness, Series 1965.....	10-01-65	10-01-85	3.4%	120,000
Permanent Improvement Detention Facility Bonds, Series 1980.....	01-01-80	07-01-02	5.5%-7.5%	<u>24,600,000</u>
TOTAL.....				<u>\$24,811,000</u>

A yearly summary of the total debt service requirements for principal and interest for all bonded indebtedness is:

<u>YEAR OF MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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	1,100,000	1,268,725	2,368,725
1992	1,175,000	1,186,225	2,361,225
1993	1,250,000	1,106,325	2,356,325
1994	1,350,000	1,028,825	2,378,825
1995	1,425,000	944,450	2,369,450
1996	1,525,000	854,675	2,379,675
1997	1,650,000	757,075	2,407,075
1998	1,750,000	649,825	2,399,825
1999	1,875,000	534,325	2,409,325
2000	2,000,000	408,700	2,408,700
2001	2,150,000	272,700	2,422,700
2002	2,300,000	126,500	2,426,500
TOTALS.....	<u>\$24,811,000</u>	<u>\$19,788,405</u>	<u>\$44,599,405</u>

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

6. GENERAL LONG-TERM DEBT - (Continued)

The principal and interest of these general obligation bonds are payable solely from interest earned and property taxes levied on taxable property within the County of El Paso. 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. All bonds that have been authorized by the voters have been issued.

7. FUND BALANCES DESIGNATED FOR SUBSEQUENT YEAR'S EXPENDITURES

The amount of \$3,105,700 has been classified as designated for subsequent year's expenditures in the General Fund. The components of this amount are:

- 1) The sum of \$3,082,655 was included as "Undesignated Fund Equity" in estimated revenues of the General Fund operating budget for the fiscal year beginning October 1, 1983. Accordingly, this sum has been recorded as designated for subsequent year's expenditures.
- 2) The sum of \$19,520 has been designated for subsequent year's expenditures for construction of restrooms at Ascarate Park, which is in progress.
- 3) The sum of \$3,272 has been designated for subsequent year's expenditures for construction of the Canutillo Nutrition Center, which is in progress.
- 4) The sum of \$253 has been designated for subsequent year's expenditures for renovation of the Ascarate Park Golf Course Clubhouse, which is in progress.

The amount of \$1,917,093 has been classified as designated for subsequent year's expenditures in the Special Revenue Fund. The components of the amount are:

- 1) The amount of \$666,395 recorded as designated for subsequent year's expenditures in the Federal Revenue Sharing Fund is so designated because a quarterly entitlement payment in that amount was received during October 1983 for the months of July, August and September 1983. 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 was accrued, but was not available for appropriation until the immediately succeeding budgetary period.

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

7. FUND BALANCES DESIGNATED FOR SUBSEQUENT YEAR'S EXPENDITURES -
 (Continued)

- 2) The sum of \$57,474 was included in estimated revenues as "Undesignated Fund Equity" of the Revenue Sharing Fund operating budget for the fiscal year beginning October 1, 1983. Accordingly, this sum has been recorded as designated for subsequent year's expenditures.
- 3) The sum of \$367,990 has been classified as designated for subsequent year's expenditures in the Federal Revenue Sharing Fund for the reason that the legislation to extend the program beyond September 30, 1983 was not enacted until subsequent to the approval of the 1983-84 operating budget.
- 4) The sum of \$290,982 was included in estimated revenues as "Undesignated Fund Equity" of the Road and Bridge Fund operating budget for the fiscal year beginning October 1, 1983. Accordingly, this sum has been recorded as designated for subsequent year's expenditures.
- 5) The sum of \$11,903 has been designated for subsequent year's expenditures to complete the construction of the Road and Bridge Warehouse which is now in progress.
- 6) The sum of \$522,349 has been designated for subsequent year's expenditures for grants as follows:

<u>GRANT</u>	<u>AMOUNT</u>
County Attorney Child Support.....	\$ 39,709
Nutrition Program.....	370,383
HUD Community Block Grant.....	(27,621)
Purchase of Services - Juveniles.....	2,587
Crossroads I.....	80,030
Rape and Child Abuse.....	18,062
Sheriff's Training Academy.....	817
Sheriff's Neighborhood Watch.....	10,000
Stop Driving While Intoxicated.....	1,500
Fabens Utility Airport.....	24,377
Energy Crisis Intervention - State.....	36
Parks Improvements.....	3,015
Energy Crisis Intervention - Gas.....	<u>(546)</u>
TOTAL.....	<u>\$522,349</u>

8. FEDERAL AND STATE GRANTS

For the fiscal year ended September 30, 1983, federal and state grants available for expenditure for general governmental operating purposes were accounted for in the Special Revenue Fund. In the previous fiscal year, such grants were accounted for as expendable Trust Funds.

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

8. FEDERAL AND STATE GRANTS - (Continued)

The unexpended fund balance of the grants at September 1, 1982, in the amount of \$484,021 was transferred from the trust funds to the Special Revenue Funds. The Special Revenue Funds reflect an increase of approximately \$2,800,000 of revenues and expenditures.

The accounting periods of all such grants were different from the County's accounting period. Because of those differences in accounting periods, columns reflecting those grants' actual expenditures and revenues have been added to the appropriate Schedule of Revenues and Expenditures. The grants in the other Special Revenue Fund represent non-budgeted accounts and, therefore, no comparison of budgeted to actual revenue and expenditures is provided in the financial statements.

9. OTHER FUNDS OF THE COUNTY

Included in the statements of this financial report are accounts of certain elected County officials that are not overseen by Commissioners Court. In prior years, these accounts of elected officials were not included in the County's financial statements. The following is a summary of such accounts included in this report:

ASSETS	TAX ASSESSOR COLLECTOR	COUNTY CLERK	SHERIFF AND JP'S	DISTRICT CLERK	TOTAL
Cash.....	\$1,386,183	\$331,612	\$303,611	\$535,160	\$2,556,566
Due from County		100,000	19,182		119,182
Due from other governments..		2,585			2,585
Receivables....	6,508	50,270	9,505		66,283
Investments and time deposits		23,793		300,000	323,793
Total assets	<u>\$1,392,691</u>	<u>\$508,260</u>	<u>\$332,298</u>	<u>\$835,160</u>	<u>\$3,068,409</u>
LIABILITIES					
Due to County..	\$ 297,687	\$ 66,898	\$110,704	\$ 67,660	\$ 542,949
Due to other governments..	1,035,901	954	3,273	40,924	1,081,052
Accounts payable.....	59,103	440,408	218,321	726,576	1,444,408
Total lia- bilities..	<u>\$1,392,691</u>	<u>\$508,260</u>	<u>\$332,298</u>	<u>\$835,160</u>	<u>\$3,068,409</u>

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

10. RETIREMENT PLAN

It is mandatory that all officials and full time permanent employees of the County become members of the Texas County and District Retirement System (TCDRS). All TCDRS members contribute an amount equal to 6% of annual earnings, up to a maximum earnings 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, 1983, were \$1,095,376, including amortization of prior services costs. As of December 31, 1982, the date of the latest available annual actuarial valuation of the system, the County's unfunded accrued liability was \$893,235.

11. LITIGATION

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, 1983.

12. CONTINGENT LIABILITIES

The County has received several federal and state assisted grant programs which are subject to financial and compliance audits. The audits of these grants for and including the year ended September 30, 1983, have not been conducted. Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County anticipates that such amounts, if any, will be immaterial.

13. CHILD SUPPORT PROGRAM

Effective September 1, 1983, the County of El Paso entered into an interim agreement with the Attorney General of the State of Texas to carry out fully the provisions of federal and state laws and regulations regarding the enforcement of child support collections and the establishment of paternity as prescribed in Title IV-D of the Social Security Act. This agreement terminated on September 30, 1983, and was automatically renewed for the months of October and November 1983, upon receipt of the approved budget for the additional two months.

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

14. SELF-INSURANCE FUND

On April 1, 1983, the County established a health, dental and life self-insurance fund. The purpose of this fund is to provide medical, dental and life coverage for the County of El Paso employees and their covered dependents and minimize the total cost of these coverages.

The County has purchased from the Lafayette Life Insurance Company, a Best rated A+ company, an aggregate re-insurance health policy which limits the exposure to the County for paid claims. This policy establishes a maximum claims liability for the County for the policy year. If the paid claims during the policy year beginning April 1, 1983, exceed the maximum aggregate figure, all excess payments above that figure will be reimbursed to the fund. The maximum reimbursement amount is \$1,000,000 and the maximum reimbursement amount for any one individual that may be considered toward the aggregate figure is \$100,000, although the County is responsible to pay the complete benefit for the individual.

15. CIVIC CENTER OPERATIONS

The County of El Paso entered into agreements with the City of El Paso on May 18, 1983, and June 27, 1983. Under the terms of these agreements, the administration of the Civic Center was transferred from the City to the County. The County's 1982-83 operating budget was increased by \$298,595 for the Civic Center operations for the months of July, August and September 1983. This budgetary amendment provided appropriations for all Civic Center expenditures except salaries and fringe benefits.

Subsequent to the fiscal year ended September 30, 1983, the City and County formally amended the agreements of May 18 and June 27, 1983. As a result, the County increased its 1983-84 operating budget by \$1,745,365 to fund the Civic Center operations. On a biweekly basis, the City will advance to the County all funds required to administer all Civic Center operations.

COUNTY OF EL PASO, TEXAS

GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
YEAR ENDED SEPTEMBER 30, 1983
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1982

	ACTUAL		BUDGET 1983	VARIANCE FAVORABLE (UNFAVORABLE)
	1982	1983		
<u>TAXES</u>				
Current taxes.....	\$10,214,027	\$13,080,718 ✓	\$12,642,415	\$ 438,303
Delinquent taxes.....	553,949	886,635 ✓	246,000	640,635
Bingo tax.....	12,302	100,952 ✓	55,000	45,952
Total taxes.....	<u>10,780,278</u>	<u>14,068,305</u>	<u>12,943,415</u>	<u>1,124,890</u>
<u>LICENSES AND PERMITS</u>				
Beer, wine and liquor licenses.....	58,628	67,856	41,000	26,856
Auto licenses.....	175,000			
Occupational licenses.....	32,073	33,226	26,400	6,826
Bail bond permits.....	3,875	1,000	2,000	(1,000)
Total licenses and permits.....	<u>269,576</u>	<u>102,082 ✓</u>	<u>69,400</u>	<u>32,682</u>
<u>INTERGOVERNMENTAL REVENUE</u>				
State per capita.....	18,641	24,853	21,250	3,603
Texas mixed beverage tax..	614,538	614,297	548,900	65,397
Voter registration.....	43,694	6,070	12,100	(6,030)
Total intergovern- mental revenue..	<u>676,873</u>	<u>645,220 ✓</u>	<u>582,250</u>	<u>62,970</u>
<u>CHARGES FOR SERVICES</u>				
Bail bond filing fees.....		7,135		7,135
County attorney.....	65,338	53,083	41,300	11,783
County tax assessor- collector.....	1,396,426	1,701,709	1,375,000	326,709
County clerk.....	791,532	845,185	757,200	87,985
County judge.....	325	311	700	(389)
Constables precincts 1-6..	27,979	28,138	19,200	8,938
District clerk.....	322,739	359,915	301,000	58,915
Justices of the peace precincts 1-6.....	19,985	30,076	20,100	9,976
Judge County court-at-law: #1.....	3,110	3,385	3,500	(115)
#2.....	2,821	3,210	3,500	(290)
#3.....	3,314	3,576	3,500	76
#4.....	3,066	3,364	3,500	(136)
#5.....	2,252	3,157	3,500	(343)
County sheriff.....	348,879	316,731	220,600	96,131
Concession revenues.....	235,092	220,383	179,200	41,183
Ascarate park entrance fees.....	107,399	113,934	88,641	25,293
Ascarate golf course.....	166,211	159,831	149,400	10,431
Swimming pool receipts....	10,309	10,398	8,500	1,898
Rentals.....	169,623	162,101	129,350	32,751
Jail income - prisoners...	693,903	1,070,867	425,000	645,867
Jail commissary sales.....	82,721	73,769	72,900	869
Jury fees.....	5,254	6,248	5,100	1,148
County sewage inspection fees.....	14,795	13,100	13,200	(100)
Collections.....	93,027	99,044	70,000	29,044
Adult probation.....	51,677	64,282	38,800	25,482
Total charges for services.....	<u>4,617,777</u>	<u>5,352,932 ✓</u>	<u>3,932,691</u>	<u>1,420,241</u>

fees

(Continued) - 1.

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

	ACTUAL		BUDGET	VARIANCE
	1982	1983	1983	FAVORABLE (UNFAVORABLE)
<u>FINES AND FORFEITURES</u>				
Misdemeanor, forfeited bonds.....	\$ 567,015	\$ 499,937	\$ 464,100	\$ 35,837
<u>MISCELLANEOUS REVENUE</u>				
Interest income.....	773,294	1,026,692	396,759	629,933
Stationery stock sales...	45,592	34,578	30,000	4,578
Reimbursement - City:				
Computer.....	614,280	515,074	550,000	(34,926)
Utilities.....	135,995	155,302	83,200	72,102
Maintenance.....	57,675	10,080	44,400	(34,320)
Amphitheatre.....	4,639			
Total miscellane- ous revenue....	1,631,475	1,741,726	1,104,359	637,367
<u>OTHER REVENUE</u>				
Child welfare reimburse- ment.....	45,000			
Miscellaneous receipts...	348,738	240,767	59,050	181,717
Total other revenue.....	393,738	240,767	59,050	181,717
CASH SURPLUS.....			2,059,357	(2,059,357)
TOTAL REVENUES.....	\$18,936,732	\$22,650,969	\$21,214,622	\$1,436,347

COUNTY OF EL PASO, TEXAS

GENERAL FUND
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL
YEAR ENDED SEPTEMBER 30, 1983
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1982

	ACTUAL		BUDGET 1983	VARIANCE FAVORABLE (UNFAVORABLE)
	1982	1983		
<u>GENERAL GOVERNMENT</u>				
County judge.....	\$ 102,738	\$ 108,988	\$ 110,463	\$ 1,475
County auditor.....	252,432	274,882	284,643	9,761
County treasurer.....	36,114	37,833	37,861	28
County purchasing agent.....	217,441	233,474	244,364	10,890
County personnel.....	65,005	64,325	66,813	2,488
District clerk.....	462,842	487,967	510,580	22,613
Data processing.....	980,702	1,133,020	1,236,207	103,187
County elections.....	166,011	193,718	246,054	52,336
County attorney.....	331,457	350,382	367,794	17,412
District attorney.....	666,448	751,382	820,961	69,579
County courthouse and annex.	1,107,585	1,085,022	1,120,565	35,543
General and administrative..	2,155,849	1,889,168	2,719,889	830,721
Total general government.....	6,544,624	6,610,161	7,766,194	1,156,033
<u>ADMINISTRATION OF JUSTICE</u>				
District courts' expense....	1,110,947	1,139,164	1,198,970	59,806
County courts-at-law Nos. 1- 5 expenses.....	514,683	535,322	542,856	7,534
Juvenile court.....	52,279	41,865	44,140	2,275
Justices of the peace precincts 1-6.....	303,565	322,371	352,049	29,678
Court of civil appeals.....	14,832	9,744	9,789	45
Jury administration.....	338,726	359,714	389,162	29,448
Legal contingencies.....	10,000	113,106	114,650	1,544
Total administration of justice.....	2,345,032	2,521,286	2,651,616	130,330
<u>PUBLIC SAFETY</u>				
County sheriff and jail.....	4,765,163	5,898,686	5,914,356	15,670
Adult probation.....	77,461	78,786	83,240	4,454
Constables.....	54,724	57,391	57,679	288
First offender program.....		130,048	137,971	7,923
Fire prevention.....	16,054	3,644	12,500	8,856
Civil defense.....	13,613	13,015	13,590	575
Total public safety.	4,927,015	6,181,570	6,219,336	37,766

(Continued) - 1.

COUNTY OF EL PASO, TEXAS
 GENERAL FUND

SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL (Continued)

	ACTUAL		BUDGET 1983	VARIANCE FAVORABLE (UNFAVORABLE)
	1982	1983		
<u>HEALTH AND WELFARE</u>				
General assistance.....	\$ 558,696	\$ 570,088	\$ 575,263	\$ 5,175
Child welfare.....	270,100	140,000	140,000	
Child guidance.....	44,000	45,000	45,000	
Paupers.....	10,324	10,325	14,000	3,675
Veterans' assistance.....	34,920	25,497	37,207	11,710
Transitional living center...	10,000	9,000	9,000	
El Paso center for the deaf..	15,000	14,000	14,000	
Northeast health center.....	27,966	7,265	9,300	2,035
City-County health unit.....	998,774	1,062,432	1,111,978	49,546
Mental health.....	110,551	115,066	118,790	3,724
Animal control center.....	51,900	50,387	57,135	6,748
Total health and welfare.....	<u>2,132,231</u>	<u>2,049,060</u>	<u>2,131,673</u>	<u>82,613</u>
<u>RESOURCE DEVELOPMENT</u>				
Industrial board.....	4,000	22,937	20,000	(2,937)
Cooperative extension service	105,416	110,209	112,708	2,499
Historical survey commission.	3,000	2,700	2,700	
Mission trail.....	11,742	16,275	18,410	2,135
Total resource development.....	<u>124,158</u>	<u>152,121</u>	<u>153,818</u>	<u>1,697</u>
<u>CULTURE AND RECREATION</u>				
County library.....	63,733	67,050	69,826	2,776
Area parks' expense.....	283,278	291,220	350,789	59,569
Ascarate park - golf course..	281,040	292,286	315,042	22,756
Coliseum and liberty hall....	345,491	345,375	398,241	52,866
Amphitheatre.....	6,492			
Total culture and recreation.....	<u>980,034</u>	<u>995,931</u>	<u>1,133,898</u>	<u>137,967</u>
CAPITAL OUTLAYS.....	<u>121,967</u>	<u>873,734</u>	<u>563,952</u>	<u>(309,782)</u>
TOTAL EXPENDITURES.....	<u>17,175,061</u>	<u>19,383,863</u>	<u>20,620,487</u>	<u>1,236,624</u>
OPERATING TRANSFERS OUT:				
Self-insurance fund.....		333,538	333,538	
Grant matching requirements..		259,459	260,597	1,138
Other.....		25,594		(25,594)
TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT.....	<u>\$17,175,061</u>	<u>\$20,002,454</u>	<u>\$21,214,622</u>	<u>\$1,212,168</u>

(Concluded) - 2.

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 1983

WITH COMPARATIVE TOTALS FOR 1982

	ROAD AND BRIDGE	REVENUE SHARING	GREATER EL PASO TOURIST AND CONVENTION BUREAU	OTHER SPECIAL REVENUES	HEALTH AND LIFE BENEFITS	COUNTY ATTORNEY CHILD SUPPORT
<u>A S S E T S</u>						
Cash.....	\$ 143,807	\$ 48,610	\$ 69,846		\$264,949	\$ 50
Investments, at cost...	914,000	709,000				
Receivables:						
Delinquent taxes 1982 and prior years.....	126,419					
Less allowance for uncollectibles.....	(126,419)					
Accounts.....	10,019	668,633	59,097		1,596	
Due from other funds...				\$471,955		26,485
Due from other govern- mental agencies.....						16,346
Prepaid expenses.....						
TOTAL ASSETS.....	\$1,067,826	\$1,426,243	\$128,943	\$471,955	\$266,545	\$ 42,881
<u>LIABILITIES AND FUND BALANCE</u>						
LIABILITIES:						
Vouchers payable.....	\$ 90,112	\$ 43,320	\$ 75,051		\$ 22,136	\$ 3,122
Due to other funds...		43,000	39,368			
Due to other govern- mental agencies....	65,794		10,000			
Total liabilities.	155,906	86,320	124,419		22,136	3,122
FUND BALANCE:						
Reserve for prepaid expenses.....						
Reserve for payroll and change funds...			50			50
Reserve for health and life benefits..					244,409	
Reserve for encum- brances - prior year.....	54,004	7,058	4,474			
Unreserved:						
Designated specific projects.....	294,548	241,006		\$471,955		
Designated for sub- sequent year's expenditures.....	302,885	1,091,859				39,709
Undesignated.....	260,483					
Total fund balance	911,920	1,339,923	4,524	471,955	244,409	39,759
TOTAL LIABILITIES AND FUND BALANCE.....	\$1,067,826	\$1,426,243	\$128,943	\$471,955	\$266,545	\$ 42,881

NUTRITION PROGRAM	HUD COMMUNITY BLOCK GRANT	PURCHASE OF SERVICES - JUVENILE	CROSSROADS I	RAGY IS PROTRIC	ENERGY CRISIS INTERVENTION - GAS	TOTAL	
						1983	1982
\$189,799						\$ 717,061 1,623,000	\$ 334,323 1,392,000
						126,419	254,825
5,979						(126,419)	(254,825)
		\$2,630	\$82,943	\$9		745,324 639,376	73,238
219,190					\$390	286,973	659,063 126
\$414,968		\$2,630	\$82,943	\$9	\$390	\$4,011,734	\$2,458,750
\$ 44,585	\$ 2,005 25,616	\$ 43	\$ 2,913	\$5		\$ 321,380 119,430	\$ 269,306
					\$390	75,794	
44,585	27,621	43	2,913	5	390	516,604	269,306
							126
						100	
						244,409	
						65,536	
						1,007,509	158,287
370,383	(27,621)	2,587	80,030	6)		1,917,093 260,483	1,166,732 864,299
370,383	(27,621)	2,587	80,030	6)		3,495,130	2,189,444
\$414,968	\$ -0-	\$2,630	\$82,943	\$9	\$390	\$4,011,734	\$2,458,750

NUTRITION PROGRAM	HUD COMMUNITY BLOCK GRANT	PURCHASE OF SERVICES - JUVENILE	CROSSROADS I	RAPE AND CHILD ABUSE PROSECUTION	SHERIFF TRAINING ACADEMY	SHERIFF'S NEIGHBORHOOD WATCH	STOP DRIVING WHILE INTOXICATED	FABENS UTILITY AIRPORT	ENERGY CRISIS INTERVENTION - STATE	PARKS IMPROVEMENTS	ENERGY CRISIS INTERVENTION - ELECTRIC	ENERGY CRISIS INTERVENTION - GAS	TOTAL	
													1983	1982
\$189,799													\$ 717,061	\$ 334,323
		\$2,630	\$82,943	\$18,468	\$919	\$10,000	\$ 1,500	\$24,377					1,623,000	1,392,000
5,979											\$ 99		126,419	254,825
219,190									\$1,163	\$49,884		\$390	(126,419)	(254,825)
													745,324	73,238
													639,376	
													286,973	659,063
\$414,968		\$2,630	\$82,943	\$18,468	\$919	\$10,000	\$ 1,500	\$24,377	\$1,163	\$49,884	\$ 99	\$390	\$4,011,734	\$2,458,750
\$ 44,585	\$ 2,005	\$ 43	\$ 2,913	\$ 406	\$102				\$1,127	\$36,940	\$ 645	\$390	\$ 321,380	\$ 269,306
	25,616									9,929			119,430	
44,585	27,621	43	2,913	406	102				1,127	46,869	645	390	75,794	269,306
													516,604	
														126
370,383	(27,621)	2,587	80,030	18,062	817	10,000	1,500	\$24,377	36	3,015	(546)		1,917,093	1,166,732
370,383	(27,621)	2,587	80,030	18,062	817	10,000	1,500	24,377	36	3,015	(546)		260,483	864,299
													3,495,130	2,189,444
\$414,968	\$ -0-	\$2,630	\$82,943	\$18,468	\$919	\$10,000	\$ 1,500	\$24,377	\$1,163	\$49,884	\$ 99	\$390	\$4,011,734	\$2,458,750

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 1983

	ROAD AND BRIDGE	REVENUE SHARING	GREATER EL PASO TOURIST AND CONVENTION BUREAU	OTHER SPECIAL REVENUES	HEALTH AND LIFE BENEFITS	COUNTY ATTORNEY CHILD SUPPORT
REVENUES:						
Taxes.....	\$1,009,571		\$ 827,194	\$356,168		
Intergovernmental revenues.....	415,624	\$2,652,400	92,315			\$267,645
Charges for services...			36,414			
Miscellaneous.....	305,328	77,133	21,467		\$ 6,194	
Other sources.....	970				127,824	5,444
Total revenues.....	<u>1,731,493</u>	<u>2,729,533</u>	<u>977,390</u>	<u>356,168</u>	<u>134,018</u>	<u>273,089</u>
EXPENDITURES:						
General government.....	404,851	1,593,777	34,578			
Administration of justice.....						265,834
Public safety.....		495,788				
Health and welfare.....		356,347			313,159	
Resource development...			907,945			
Culture and recreation...			18,668			
Roads and bridges.....	1,234,861					
Capital outlays.....	121,564	19,516	45,704			
Total expenditures..	<u>1,761,276</u>	<u>2,465,428</u>	<u>1,006,895</u>		<u>313,159</u>	<u>265,834</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES...	<u>(29,783)</u>	<u>264,105</u>	<u>(29,505)</u>	<u>356,168</u>	<u>(179,141)</u>	<u>7,255</u>
OTHER FINANCING SOURCES (USES):						
Equity transfers in....						15,600
Operating transfers in.	11,777		42,500		423,550	22,050
Operating transfers out	(25,413)		(8,471)	(42,500)		(5,146)
Total other financ- ing sources (uses)	<u>(13,636)</u>		<u>34,029</u>	<u>(42,500)</u>	<u>423,550</u>	<u>32,504</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES).....	<u>(43,419)</u>	<u>264,105</u>	<u>4,524</u>	<u>313,668</u>	<u>244,409</u>	<u>39,759</u>
FUND BALANCE, OCTOBER 1, 1982.....	<u>955,339</u>	<u>1,075,818</u>		<u>158,287</u>		
FUND BALANCE, SEPTEMBER 30, 1983....	<u>\$ 911,920</u>	<u>\$1,339,923</u>	<u>\$ 4,524</u>	<u>\$471,955</u>	<u>\$244,409</u>	<u>\$ 39,759</u>

NUTRITION PROGRAM	HUD COMMUNITY DEVELOPMENT BLOCK GRANT	PURCHASE OF SERVICES - JUVENILE	CROSSROADS I	RAPE AND CHILD ABUSE PROSECUTION	SHERIFF TRAINING ACADEMY	SHERIFF'S NEIGHBORHOOD WATCH	STOP DRIVING WHILE INTOXICATED	EMERGENCY AIRPORT UTILITY	JUVENILE COURT DIVERSION	ENERGY CRISIS INTERVENTION - STATE	PARKS IMPROVEMENT	ENERGY CRISIS INTERVENTION - ELECTRIC	ENERGY CRISIS INTERVENTION - GAS	TOTAL
1,381,073	156,935	16,000	53,015	26,000	29,031	10,000	1,500			184,530	99,884	50,590	14,985	8,225,234
														2,033,206
1,366,977	227,089	20,783	152,918	56,245	30,988				\$16,453	184,494	96,869	51,136	14,985	8,033,806
														2,189,444
1,366,977	227,089	20,783	152,918	56,245	30,988									8,033,806
14,096	(70,154)	(4,783)	(99,903)	(32,272)	(2,207)	10,000	1,500		(16,453)	36	3,015	(546)		191,428
327,464	29,373	7,370	51,021	9,860	2,503				\$24,377	16,453				484,021
50,000	13,160		132,000	41,332	967									737,336
(21,177)			(3,088)	(858)	(446)									(107,099)
356,287	42,533	7,370	179,933	50,334	3,024				24,377	16,453				1,114,258
370,383	(27,621)	2,587	80,030	18,062	817	10,000	1,500	24,377		36	3,015	(546)		1,305,686
														2,189,444
\$ 370,383	\$(27,621)	\$ 2,587	\$ 80,030	\$18,062	\$ 817	\$10,000	\$1,500	\$24,377	\$ -0-	\$ 36	\$ 3,015	\$ (546)	\$ -0-	\$3,495,130

COUNTY OF EL PASO, TEXAS

ROAD AND BRIDGE SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES AND OPERATING TRANSFERS OUT - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1983
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1982

	ACTUAL		BUDGET 1983	VARIANCE FAVORABLE (UNFAVORABLE)
	1982	1983		
REVENUES:				
Ad valorem taxes:				
Current.....	\$1,573,393	\$ 945,210	\$ 910,452	\$ 34,758
Delinquent.....	85,332	64,361	43,000	21,361
Total ad valorem taxes....	<u>1,658,725</u>	<u>1,009,571</u>	<u>953,452</u>	<u>56,119</u>
INTERGOVERNMENTAL REVENUES:				
Lateral road receipts.....	184,209	65,624	27,740	37,884
Auto license fee collections.....	175,000	350,000	350,000	
Total intergovernmental revenues.....	<u>359,209</u>	<u>415,624</u>	<u>377,740</u>	<u>37,884</u>
MISCELLANEOUS REVENUES:				
Interest.....	106,837	110,499	61,000	49,499
Reimbursements (oil, gas, etc.)...	220,740	194,829	191,000	3,829
Total miscellaneous revenues.....	<u>327,577</u>	<u>305,328</u>	<u>252,000</u>	<u>53,328</u>
OTHER.....	27,584	970	2,100	(1,130)
CASH SURPLUS.....			389,394	(389,394)
TOTAL REVENUES.....	<u>\$2,373,095</u>	<u>\$1,731,493</u>	<u>\$1,974,686</u>	<u>\$(243,193)</u>
EXPENDITURES:				
<u>General Government:</u>				
Salaries - commissioners.....	\$ 93,610	\$ 98,728	\$ 98,752	\$ 24
Salaries - office.....	89,692	96,769	111,317	14,548
Auto allowance:				
Commissioners.....	11,100	11,100	11,100	
Office expense:				
Commissioners.....	3,198	4,465	4,465	
Engineering.....	3,264	4,591	4,950	359
Insurance - hospital.....	41,429	22,571	30,187	7,616
Insurance - workmen's comp.....	36,575	56,347	56,347	
Social security tax.....	51,978	54,775	65,276	10,501
Retirement contributions.....	33,568	33,856	45,500	11,644
Miscellaneous.....	932	2,489	3,000	511
Cemetery and clinics.....	75	150	150	
Assessing expense.....	12,358	19,010	19,010	
Total general government..	<u>377,779</u>	<u>404,851</u>	<u>450,054</u>	<u>45,203</u>
<u>Road and Bridge Construction and Maintenance:</u>				
Salaries - precincts.....	594,126	624,825	671,009	46,184
Road resurfacing.....	90,644	138,677	170,000	31,323
Street lights.....	75,898	87,713	98,500	10,787
Auto allowance - engineering....	1,627	1,435	2,000	565
Right-of-way acquisition.....	836		6,000	6,000
Gas, oil, grease expense.....	313,972	277,233	292,000	14,767
Other precinct expense.....	196,094	104,978	133,710	28,732
Total road and bridge construction and maintenance.....	<u>1,273,197</u>	<u>1,234,861</u>	<u>1,373,219</u>	<u>138,358</u>
Capital Outlays.....	56,879	121,564	126,000	4,436
TOTAL EXPENDITURES.....	<u>1,707,855</u>	<u>1,761,276</u>	<u>1,949,273</u>	<u>187,997</u>
OPERATING TRANSFERS OUT - To self- insurance fund.....		25,413	25,413	
TOTAL EXPENDITURES AND OPERATING TRANSFERS - OUT.....	<u>\$1,707,855</u>	<u>\$1,786,689</u>	<u>\$1,974,686</u>	<u>\$187,997</u>

COUNTY OF EL PASO, TEXAS

REVENUE SHARING SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1983
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1982

	ACTUAL		BUDGET 1983	VARIANCE
	1982	1983		FAVORABLE (UNFAVORABLE)
REVENUES:				
Intergovernmental revenue.....	\$2,593,816	\$2,652,400	\$2,522,676	\$129,724
Miscellaneous revenues.....	81,403	77,133	55,000	22,133
TOTAL REVENUES.....	\$2,675,219	\$2,729,533	\$2,577,676	\$151,857
EXPENDITURES:				
<u>General Government:</u>				
County tax assessor-collector...	\$ 765,014	\$ 793,356	\$ 832,653	\$ 39,297
County clerk.....	620,393	640,784	663,888	23,104
General and administrative.....	138,209	159,637	162,341	2,704
Total general government..	1,523,616	1,593,777	1,658,882	65,105
Public Safety.....	455,200	495,788	519,601	23,813
<u>Health and Welfare:</u>				
Indigent health services.....	251,082	180,764	200,708	19,944
Ambulance services.....		175,583	175,660	77
Total health and welfare..	251,082	356,347	376,368	20,021
Capital Outlays.....		19,516	22,825	3,309
TOTAL EXPENDITURES.....	\$2,229,898	\$2,465,428	\$2,577,676	\$112,248

COUNTY OF EL PASO, TEXAS

GREATER EL PASO TOURIST AND CONVENTION BUREAU SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES AND OPERATING TRANSFERS OUT - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1983
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1982

	ACTUAL		BUDGET 1983	VARIANCE FAVORABLE (UNFAVORABLE)
	1982	1983		
REVENUES:				
Hotel-motel occupancy tax:				
County.....	\$570,026	\$594,591	\$ 630,000	\$ (35,409)
City.....	301,977	232,603	315,000	(82,397)
Total taxes.....	<u>872,003</u>	<u>827,194</u>	<u>945,000</u>	<u>(117,806)</u>
Intergovernmental revenue.....		92,315	115,000	(22,685)
Charges for services.....		36,414	298,595	(262,181)
Miscellaneous.....	30,923	21,467	20,000	1,467
Operating transfer in.....			42,500	(42,500)
TOTAL REVENUES.....	<u>\$902,926</u>	<u>\$977,390</u>	<u>\$1,421,095</u>	<u>\$(443,705)</u>
EXPENDITURES:				
<u>General Government:</u>				
Social Security.....	\$ 18,100	\$ 19,892	\$ 23,620	\$ 3,728
Retirement.....	7,482	8,672	13,250	4,578
Insurance - health.....	8,680	3,497	15,181	11,684
Insurance - unemployment.....	1,228	905	3,170	2,265
Insurance - workmen's compen- sation.....	790	1,612	3,300	1,688
Total general government....	<u>36,280</u>	<u>34,578</u>	<u>58,521</u>	<u>23,943</u>
<u>Resource Development:</u>				
Salaries.....	270,559	296,273	322,754	26,481
Office expense.....	43,500	42,581	44,311	1,730
Printing and duplication.....	40,000	32,399	40,000	7,601
Dues and advertising.....	208,914	154,240	178,847	24,607
Maintenance and repair.....	2,355	1,595	3,000	1,405
Promotions - travel.....	127,594	192,283	191,995	(288)
Rentals - leases.....	33,475	23,593	24,500	907
Communications.....	16,199	22,500	22,500	
Contingency operations.....	101,577	93,925	111,705	17,780
Auto allowance.....	4,050	6,275	6,300	25
Professional services.....	9,000	5,867	6,000	133
Total.....	<u>857,223</u>	<u>871,531</u>	<u>951,912</u>	<u>80,381</u>

(Continued) - 1.

COUNTY OF EL PASO, TEXAS
 GREATER EL PASO TOURIST AND CONVENTION BUREAU SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES AND OPERATING TRANSFERS OUT -
 BUDGET AND ACTUAL - (Continued)

	ACTUAL		BUDGET 1983	VARIANCE FAVORABLE (UNFAVORABLE)
	1982	1983		
EXPENDITURES - (Continued):				
<u>Resource Development - Civic Center:</u>				
Office expense.....	\$ 3,105		\$ 4,930	\$ 1,825
Advertising.....	1,039		1,105	66
Books - publications.....			725	725
Maintenance and repair.....	417		42,120	41,703
Operating expense.....	274		18,365	18,091
Operating supplies.....	3,680		38,065	34,385
Fuel, oil and lubricants.....	269		1,885	1,616
Utilities.....	27,630		77,345	49,715
Insurance - general.....			1,500	1,500
Travel and transportation.....			5,885	5,885
Professional contracts.....			20,670	20,670
Total Civic Center.....		36,414	212,595	176,181
Total resource development..	857,223	907,945	1,164,507	256,562
<u>Culture and Recreation:</u>				
Salaries.....	7,861		9,452	1,591
Operating expense.....	6,743		7,407	664
Public utilities.....	4,064		7,548	3,484
Professional services.....			20,000	20,000
Total culture and recreation		18,668	44,407	25,739
<u>Capital Outlays:</u>				
Resource development equipment....	9,423	19,188	19,189	1
Amphitheatre reconstruction.....		26,516	40,000	13,484
Civic Center:				
Equipment.....			85,000	85,000
Furniture and fixtures.....			1,000	1,000
Total capital outlays.....	9,423	45,704	145,189	99,485
TOTAL EXPENDITURES.....	902,926	1,006,895	1,412,624	405,729
OPERATING TRANSFERS OUT - To self- insurance fund.....		8,471	8,471	
TOTAL EXPENDITURES AND OPERATING TRANSFER - OUT.....	\$902,926	\$1,015,366	\$1,421,095	\$ 405,729

(Concluded) - 2.

COUNTY OF EL PASO, TEXAS

DEBT SERVICE FUND
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED SEPTEMBER 30, 1983
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1982

	ACTUAL		BUDGET	VARIANCE
	1982	1983	1983	FAVORABLE (UNFAVORABLE)
REVENUES:				
Taxes - ad valorem:				
Current.....	\$1,927,654	\$2,167,489	\$2,087,334	\$ 80,155
Delinquent.....	104,545	146,999	55,000	91,999
Total taxes.....	<u>2,032,199</u>	<u>2,314,488</u>	<u>2,142,334</u>	<u>172,154</u>
Interest.....	72,943	89,987	43,000	46,987
Cash surplus.....			39,471	(39,471)
TOTAL REVENUES.....	<u>\$2,105,142</u>	<u>\$2,404,475</u>	<u>\$2,224,805</u>	<u>\$179,670</u>
EXPENDITURES:				
Principal retirement.....	\$ 63,000	\$ 494,000	\$ 494,000	
Agent's fees.....	3,011	1,982	3,500	\$ 1,518
Interest.....	1,689,255	1,687,305	1,687,305	
Assessing and servicing.....	22,742	40,000	40,000	
TOTAL EXPENDITURES.....	<u>\$1,778,008</u>	<u>\$2,223,287</u>	<u>\$2,224,805</u>	<u>\$ 1,518</u>

COUNTY OF EL PASO, TEXAS

AGENCY FUNDS

COMBINING BALANCE SHEET
SEPTEMBER 30, 1983

WITH COMPARATIVE TOTALS FOR 1982

	COUNTY LAW LIBRARY	PERMANENT SCHOOL	SOCIAL SECURITY	COUNTY EMPLOYEES' RETIREMENT	ADULT PROBATION	COUNTY ATTORNEY BAD CHECK	COUNTY CLERK INVESTMENT TRUST	WEST TEXAS JUVENILE BOARD	TOTAL
									1983 1982
<u>A S S E T S</u>									
Cash.....	\$15,372	\$ 5,789	\$ 85,191	\$ 3	\$512,662	\$20,317	\$100,000	\$ 639,334	\$ 632,014
Investments.....	35,000	100,000						235,000	325,000
Accounts receivable.....	9,886	98	86,215	93,974	9,591	992		223,543	165,457
Due from other govern- mental agencies.....								\$22,787	140,957
TOTAL ASSETS.....	\$60,258	\$105,887	\$171,406	\$93,977	\$522,253	\$21,309	\$100,000	\$22,787	\$1,416,098

L I A B I L I T I E S
A N D
F U N D E Q U I T Y

<u>L I A B I L I T I E S:</u>									
Accounts payable.....	\$ 1,406		\$170,703	\$93,974	\$ 16,539	\$ 26		\$ 282,648	\$ 4,684
Due to other govern- mental agencies.....	58,852	\$101,655	703	3	505,714	21,283	\$100,000	\$22,787	921,745
Deferred revenue.....		4,232						4,232	5,648
Total liabilities.....	60,258	105,887	171,406	93,977	522,253	21,309	100,000	22,787	932,077
FUND BALANCE - Designated for subsequent years expenditures.....									484,021

TOTAL LIABILITIES AND FUND EQUITY.....	\$60,258	\$105,887	\$171,406	\$93,977	\$522,253	\$21,309	\$100,000	\$22,787	\$1,097,877	\$1,416,098
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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
1983	.23098	.19286	.01597	.02205
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

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

PROPERTY TAX LEVIES AND COLLECTIONS
FOR THE YEAR 1974 THROUGH 1983

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS (a)	PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTIONS (b)	TOTAL TAX COLLECTIONS	PERCENT OF TOTAL TAX COLLECTIONS TO TAX LEVY	OUTSTANDING DELINQUENT TAXES (d, e & f)	PERCENT OF DELINQUENT TAXES TO TAX LEVY
1983	\$17,319,055	\$16,193,417	93.50	\$1,097,995(c)	\$17,291,412	99.84	\$1,827,924(g)	10.20
1982	14,750,294	13,715,074	92.98	731,176	14,446,250	97.94	2,221,276	15.06
1981	11,271,270	9,689,845	85.97	553,105	10,242,950	90.88	1,464,066	12.99
1980	7,547,687	6,771,459	89.72	274,539	7,045,998	93.35	964,869	12.78
1979	7,282,817	6,567,159	90.17	323,253	6,890,412	94.61	962,861	13.22
1978	7,037,764	6,350,411	90.23	329,669	6,680,080	94.92	877,959	12.47
1977	6,786,412	6,118,534	90.16	288,148	6,406,682	94.40	756,550	11.15
1976	5,142,954	4,540,922	88.29	220,624	4,761,546	92.58	596,762	11.60
1975	4,411,053	4,077,161	92.43	158,688	4,235,849	96.03	509,909	11.56
1974	4,055,444	3,784,720	93.32	109,039	3,893,759	96.01	415,360	10.24

- (a) Taxes levied in any year which are collected commencing October 1 of the previous year through June 30 of such year are shown as Current Tax Collections. Amounts include collections of the current levy after February 1, which is the date taxes become legally delinquent.
- (b) Non-current collections of Real and Personal Property Taxes during the fiscal year, including those amounts collected on the current levy after July 1 are shown as Delinquent Tax Collections.
- (c) Includes \$35,341 Real and Personal Taxes levied by the State of Texas and accruing to the County of El Paso since November 22, 1982.
- (d) All previous years tax levies that have not been collected at the end of the fiscal year are shown as Outstanding Delinquent Taxes.
- (e) The County is barred from bringing suit for collection of delinquent Real Property Taxes unless instituted within twenty years from the time such taxes became delinquent.
- (f) The County is barred from bringing suit for collection of delinquent Personal Property Taxes unless instituted within four years from the time such taxes became delinquent.
- (g) Includes \$62,139 Real and Personal Taxes levied by the State of Texas and accruing to the County of El Paso since November 22, 1982.

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
1984	\$33,541,803	\$25,653,274	\$5,696,244	\$2,192,285
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

* The Road and Bridge Fund, Revenue Sharing Trust Fund, Greater El Paso Civic, Convention and Tourist Center Fund and the Grant Funds 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. Beginning in 1981, the budget includes the amounts needed to pay the principal and 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 Civic, Convention and Tourist Center 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

PRINCIPAL TAXPAYERS

FISCAL YEAR ENDED SEPTEMBER 30, 1983

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	1983 <u>ASSESSED</u> <u>VALUE</u>	<u>PERCENTAGE</u> <u>OF TOTAL</u> <u>VALUATION</u>
Southwestern Bell	Telephone Communications	\$159,878,321	100%
El Paso Electric Company	Electric Utility	152,678,361	100%
Chevron U.S.A.	Oil Refining	114,643,748	100%
Asarco, American	Smelting & Refining	56,099,607	100%
Phelps Dodge	Smelting & Refining	49,887,370	100%
El Paso Natural Gas Co.	Natural Gas Pipeline Supplier	43,933,861	100%
Texaco, Inc.	Oil Refining	37,416,049	100%
Southern Union Gas Co.	Natural Gas Distributor	35,755,362	100%
Farah Manufacturer	Clothing Manufacturer	30,625,759	100%
Safeway Stores	Grocery Warehouse & Retail Seller	30,447,115	100%

COUNTY OF EL PASO, TEXAS

MISCELLANEOUS STATISTICS
FISCAL YEAR ENDED SEPTEMBER 30, 1983

History

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

Form of Government

A public corporation and a political subdivision of the State of Texas.

Geography

The County of El Paso, with 1058 square miles of land area, is located in the far west portion of the State of Texas, bordered on the west by the Rio Grande River and on the north by the State of New Mexico.

Climatic Conditions

Altitudes in the County range from 3,500 to 7,100 feet. The mean annual rainfall is 7.7 inches. Daytime high temperatures range from the 90's into the low 100's during the summer months. Summer nighttime temperatures average 70 degrees. The average daily high temperature in January is 57 degrees. Winter nighttime lows are generally in the 30's and 20's, dipping occasionally into the teens.

Population

1880	3,845
1950	194,986
1960	314,070
1970	359,291
1980	479,899 ✓
1983	526,000 (Estimated)

Employment

7/1/82

505,072 REVENUE SHARING 2 NFO

<u>Year</u>	<u>Work Force</u>	<u>Employed</u>	<u>Unemploy- ment Rate</u>
1960	102,075	97,150	4.8%
1970	114,300	107,700	5.8%
1980	173,450	157,300	9.3%
1981	178,350	162,237	9.0%
1982	191,517	167,578	12.5%
1983 (July)	198,632	174,200	12.3%

COUNTY OF EL PASO, TEXAS
MISCELLANEOUS STATISTICS - (Continued)

Education

University of Texas at El Paso, Enrollment -
15,435 students
El Paso Community College, Enrollment -
14,500 students
Twenty-one High Schools
Fifteen Junior High Schools
One-hundred fourteen Intermediate & Elementary
Schools
Private Schools include 17 Elementary and 5 High
Schools

Medical

Fourteen hospitals provide 2,340 beds
County ratios:
Doctors to population, 1 to 1,048
Dentists to population, 1 to 3,663
Hospital beds to population, 1 to 176
William Beaumont Army Medical Center, serving
military and retired, has 483 beds, not included in
above figures.

Finance

Twenty-seven federal and state chartered banks. Six
Savings and Loan Associations with twenty-six branch
locations.

Retail Sales

	<u>1980</u>	<u>1981</u>	<u>1982</u>
	\$1,955,563,000	\$2,167,432,000	\$2,107,710,000

Cultural

Churches	325
Newspapers	2
Radio Stations	38
Television Stations	5
	Cable TV available