

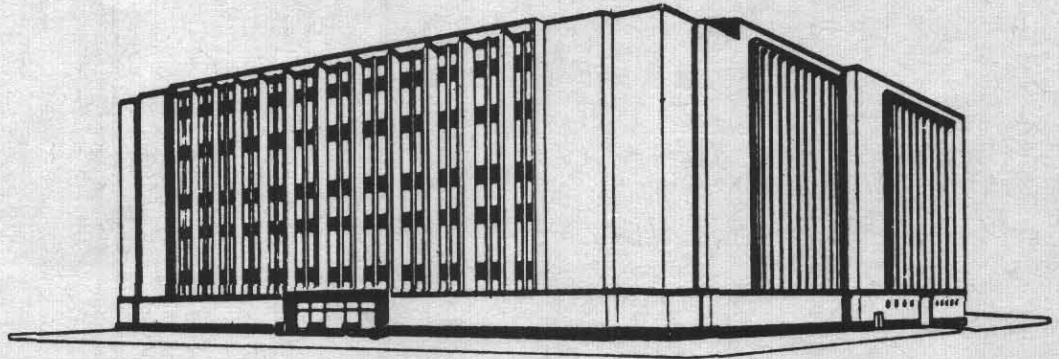
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**COUNTY of EL PASO**

**COMPREHENSIVE ANNUAL**

**FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1984**

COUNTY OF EL PASO, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED  
SEPTEMBER 30, 1984

Prepared by:

S. E. SEELY  
COUNTY AUDITOR  
ROOM 206A, CITY-COUNTY BUILDING  
EL PASO, TEXAS 79901

COUNTY OF EL PASO, TEXAS

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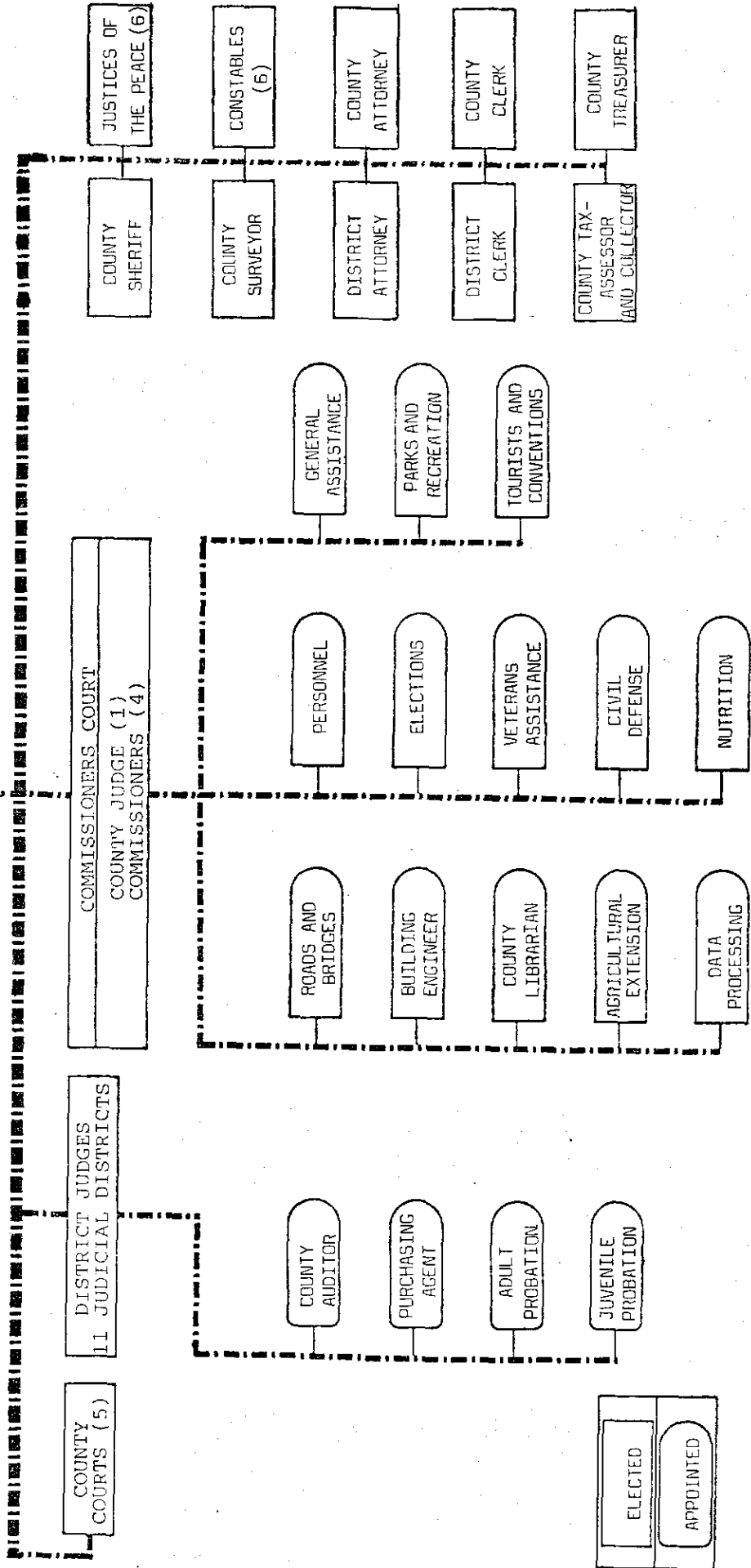
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EL PASO COUNTY ORGANIZATIONAL CHART  
 SEPTEMBER 30, 1984

EL PASO COUNTY VOTERS



ELECTED  
 APPOINTED

COUNTY OF EL PASO, TEXAS

1 9 8 4

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

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

OTHER PRINCIPAL OFFICIALS

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



# COUNTY OF EL PASO

S. E. SEELY  
COUNTY AUDITOR

OFFICE OF THE COUNTY AUDITOR

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

January 14, 1985

HONORABLE DISTRICT JUDGES:

Edwin. F. Berliner, Judge, 171st Judicial District  
Jerry Woodard, Judge, 34th Judicial District  
Sam W. Callan, Judge, 205th Judicial District  
Sam M. Paxson, Judge, 210th Judicial District  
Edward S. Marquez, Judge, 65th Judicial District  
Enrique Pena, Judge, 327th 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

Dear District Judges and Members of Commissioners Court:

The Comprehensive Annual Financial Report of the County of El Paso for the fiscal year ended September 30, 1984, is submitted herewith. This report is required by Article 1665, Vernon's Annotated Civil Statutes of the State of Texas.

THE REPORTING ENTITY

The entities and funds related to the County of El Paso included in the Comprehensive Annual Financial Report are considered to be the oversight responsibility of Commissioners Court. The criteria used to determine the reporting entity are consistent with the National Council on Governmental Accounting Statement 3, entitled "Defining the Governmental Reporting Entity."

In order to provide an overview of the County's operations, the following table illustrates, compares and summarizes actual revenues by major source and actual expenditures by function for the fiscal years ended September 30, 1983 and September 30, 1984:

<u>Revenue Source</u>	<u>1983</u>	<u>1984</u>	<u>Increase or (Decrease)</u>	<u>Percent of Increase or (Decrease)</u>
Taxes	\$18,575,726	\$19,309,638	\$ 733,912	3.9
Licenses and Permits	102,082	162,348	60,266	59.0
Intergovernmental	6,096,747	6,811,816	715,069	11.7
Charges for Services	5,389,346	8,665,079	3,275,733	60.8
Fines and Forfeitures	499,937	522,252	22,315	4.5
Miscellaneous	2,667,359	3,594,229	926,870	34.7
Other	375,005	935,550	560,545	149.5
Total Revenues	<u>33,706,202</u>	<u>40,000,912</u>	<u>6,294,710</u>	<u>18.7</u>
<u>Expenditure Function</u>				
General Government	8,643,367	9,866,915	1,223,548	14.2
Administration of Justice	3,033,519	3,014,453	(19,066)	(.6)
Public Safety	6,708,346	8,731,584	2,023,238	30.1
Health and Welfare	4,336,158	4,983,779	647,621	14.9
Resource Development	1,287,155	2,342,783	1,055,628	82.0
Culture and Recreation	1,111,468	1,171,212	59,744	5.4
Roads and Bridges	1,234,861	1,291,376	56,515	4.6
Debt Service	2,223,287	2,188,764	(34,523)	(1.6)
Capital Outlays	5,779,517	2,670,309	(3,109,208)	(53.8)
Total Expenditures	<u>34,357,678</u>	<u>36,261,175</u>	<u>1,903,497</u>	<u>5.5</u>
Total Other Financing Sources	<u>510,984</u>	<u>801,768</u>	<u>290,784</u>	<u>56.9</u>
CHANGES IN FUND BALANCES	<u>\$ (140,492)</u>	<u>\$ 4,541,505</u>	<u>\$4,681,997</u>	

#### ACCOUNTING METHODS AND POLICIES

This comprehensive annual financial report and the accounting policies of the County of El Paso conform to generally accepted accounting principles for local governmental units prescribed by the National Council on Governmental Accounting and the American Institute of Certified Public Accountants.



NOTES TO THE FINANCIAL STATEMENTS

The notes in the financial section of this report are considered an integral and essential part of this report, necessary for adequate disclosure and fair presentation. The notes include a summary of Significant Accounting Policies for the County and other necessary disclosures of important matters associated with the financial position of the County.

CASH MANAGEMENT

All County operating funds, from a cash management, cash flow and liquidity perspective, were in good condition as of September 30, 1984. The cash balances as of September 30, 1983, and September 30, 1984, are shown in the following table:

	September 30, <u>1983</u>	September 30, <u>1984</u>
<b>Operating Funds:</b>		
General fund.....	\$3,447,465	\$4,124,840
Special revenue funds.....	717,061	959,326
Debt service fund.....	13,126	8,509
Trust and agency funds.....	639,334	841,335
Capital projects funds.....	91,057	-
Total.....	<u>\$4,908,043</u>	<u>\$5,934,010</u>

The above amount of \$4,124,840 shown as the General Fund cash balance on September 30, 1984, includes cash totaling \$3,167,784 belonging to certain elected officials, which is explained in Note 9.

The County Auditor makes a continuous effort to keep abreast of current techniques and procedures for cash management and forecasting to maximize interest earnings. Interest earned by fund during the fiscal year ended September 30, 1984, follows:

General fund.....	\$1,512,474
Special revenue funds.....	338,501
Debt service fund.....	93,902
Capital projects funds.....	96,810
Trust and agency funds.....	69,237
Total.....	<u>\$2,110,924</u>

## CONSTRUCTION OF THE COUNTY DETENTION FACILITY

Construction of the El Paso County Detention Facility has been completed. 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 \$7,304,473 have been generated. During the fiscal year ended September 30, 1984, interest income in the amount of \$96,810 was earned. All expenditures associated with this project amounted to \$31,137,235. In accordance with certain legal provisions, the entire unexpended balance of this Capital Project Fund in the amount of \$1,167,239 was transferred to the Debt Service Fund to retire appropriate bonded indebtedness.

## 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, 1984, the general fixed assets of the County totaled \$52,147,758. This amount represents actual costs of the assets and estimated historical costs where actual costs were not available which is considerably less than their present value. Depreciation of general fixed assets is not recognized in the County's system of accounting.

## FINANCIAL ADMINISTRATION OF THE COUNTY

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

The Commissioners Court is the governing body of the County and the members are the County Judge and four County Commissioners. 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 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 County Commissioners represent the four precincts into which the County is divided. Each Commissioner is elected for a four-year term by the voters of his precinct.

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.

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 financial reporting, internal auditing, accounting systems designing, budgeting, financial planning, regulating cash flow, cash management, payroll, and 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 two swimming pools, 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 amphitheatre 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

### Current Operating Budget

On October 10, 1983, members of Commissioners Court adopted an operating budget for the twelve-month period ending September 30, 1984, in the amount of \$33,541,803. This budget was increased by \$3,048,745 with the following six budgetary amendments:

<u>Budgetary Amendment Number</u>	<u>Date Approved by Commissioners Court</u>	<u>Amount of Amendment</u>
1	November 28, 1983	\$2,395,364
2	April 16, 1984	225,822
3	July 13, 1984	244,573
4	August 27, 1984	10,000
5	August 27, 1984	15,500
6	September 4, 1984	157,486
	Total	<u>\$3,048,745</u>

After the approval of these six budgetary amendments, the operating budget totaled \$36,590,548. This is an increase of \$7,177,664 over the amended operating budget for the fiscal year ended September 30, 1983, which totaled \$29,412,884.

## Budgetary Procedures and Policies

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 budgetary 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 budgetary hearings are held 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.

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

### FEDERAL REVENUE SHARING FUNDS

Federal Revenue Sharing funds received from the U.S. Treasury during the fiscal year ended September 30, 1984, totaled \$3,035,791. The County's 1984-85 Operating Budget includes estimated U.S. Treasury Revenue Sharing receipts of \$2,946,178. Legislation has been enacted to continue the Federal Revenue Sharing Program through the period ending September 30, 1986.

INDEPENDENT AUDIT

In accordance with Texas statutes, the Commissioners Court on January 16, 1984, appointed the independent certified public accounting firm of Cox, Colton, Stoner, Starr & Co. to perform the 1983-84 fiscal year County financial audit. The independent auditors' report is included in this report.

ACKNOWLEDGEMENTS

I hereby express my thanks to the County Judge, County Commissioners and all others who have contributed 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, 1984, 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, 1984, 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 7, 1984

The Commons - Building B  
4171 North Mesa Street  
El Paso, Texas 79902  
915 542-7335

A Professional Corporation

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, 1984

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES		ACCOUNT GROUPS			TOTAL (MEMORANDUM ONLY)
	GENERAL (NOTE 9)	SPECIAL REVENUE	DEBT SERVICE	\$	AGENCY	\$	GENERAL	LONG-TERM		
							ASSETS	DEBT		
Cash.....	\$ 4,124,840	\$ 959,326	\$ 8,509	\$ 841,335					\$ 5,934,010	
Cash with Fiscal Agent.....			62,040						62,040	
Investments, at cost (approximates market)....	12,784,725	2,558,000	1,465,000	203,000					17,010,725	
Receivables:										
Delinquent taxes, 1983 and prior years (Note 3).....	1,621,161	134,204	185,122						1,940,487	
Less allowance for uncollectibles.....	(1,621,161)	(134,204)	(185,122)						(1,940,487)	
Accounts.....	761,395	947,048	2,151		196,182				1,906,776	
Due from other funds.....	120,383	881,205			4,663				1,006,251	
Due from other governmental agencies.....	42,831	282,775							325,606	
Inventory of supplies.....	21,681								21,681	
Fixed assets (Note 4).....						\$52,147,758			52,147,758	
Amount available in debt service fund.....								\$ 1,475,623	1,475,623	
Amount to be provided for retirement of general long-term debt.....								24,267,707	24,267,707	
<b>TOTAL ASSETS.....</b>	<b>\$17,855,855</b>	<b>\$5,628,354</b>	<b>\$1,537,700</b>	<b>\$1,245,180</b>	<b>\$52,147,758</b>	<b>\$25,743,330</b>			<b>\$104,158,177</b>	

A S S E T S



LIABILITIES

Vouchers payable.....	\$ 2,771,010	\$ 427,764	\$ 37	\$ 14,612	\$ 3,213,423
Matured bonds and interest payable.....			62,040		62,040
Equipment contracts payable (Note 5).....	730,154	269,933		6,164	1,462,330
Due to other funds.....	1,433,662	15,303		1,220,089	1,006,251
Due to other governmental agencies.....	679,582	67,674		4,315	2,669,054
Deferred revenues.....					751,571
General obligation bonds payable (Note 6).....					24,281,000
Total liabilities.....	<u>5,614,408</u>	<u>780,674</u>	<u>62,077</u>	<u>1,245,180</u>	<u>24,281,000</u>
					<u>25,743,330</u>

FUND EQUITY

Investment in general fixed assets.....		\$52,147,758			52,147,758
Fund balance:					
Reserved for inventory, payroll and petty cash funds.....	47,731	150			47,881
Reserved for health and life benefits.....		411,694			411,694
Reserved for debt service.....			1,475,623		1,475,623
Reserved for encumbrances.....	670,628	51,672			722,300
Unreserved:					
Designated for specific programs.....	7,137,405	394,548			7,531,953
Designated for subsequent year's expenditures (Note 7).....	4,168,816	3,304,778			7,473,594
Undesignated.....	216,867	684,838			901,705
Total fund equity.....	<u>12,241,447</u>	<u>4,847,680</u>	<u>1,475,623</u>		<u>70,712,508</u>
					<u>52,147,758</u>

TOTAL LIABILITIES AND FUND EQUITY.....	\$17,855,855	\$5,628,354	\$1,537,700	\$1,245,180	\$25,743,330	\$104,158,177
--	--------------	-------------	-------------	-------------	--------------	---------------

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, 1984

	GOVERNMENTAL FUND TYPES				TOTAL (MEMORANDUM ONLY)
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	
<b>REVENUES:</b>					
Taxes.....	\$15,274,498	\$ 2,298,630	\$1,730,626		\$19,303,754
Licenses and permits.....	162,348				162,348
Intergovernmental.....	897,011	5,914,805			6,811,816
Charges for services.....	7,225,391	1,439,688			8,665,079
Fines and forfeitures.....	522,252				522,252
Miscellaneous.....	2,985,682	417,835	93,902	\$ 96,810	3,594,229
Other.....	577,420	358,130			935,550
Total revenues.....	<u>27,644,602</u>	<u>10,429,088</u>	<u>1,824,528</u>	<u>96,810</u>	<u>39,995,028</u>
<b>EXPENDITURES:</b>					
General government.....	8,335,210	1,531,705			9,866,915
Administration of justice.....	2,607,546	406,907			3,014,453
Public safety.....	7,766,432	965,152			8,731,584
Health and welfare.....	2,215,398	2,768,381			4,983,779
Resource development.....	114,130	2,228,653			2,342,783
Culture and recreation.....	1,110,662	60,550			1,171,212
Roads and bridges.....		1,291,376			1,291,376
Debt service:					
Principal retirement.....			530,000		530,000
Interest.....			1,654,285		1,654,285
Agent's fees.....			4,479		4,479
Capital outlays.....	1,611,216	757,654		301,439	2,670,309
Total expenditures.....	<u>23,760,594</u>	<u>10,010,378</u>	<u>2,188,764</u>	<u>301,439</u>	<u>36,261,175</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	<u>3,884,008</u>	<u>418,710</u>	<u>(364,236)</u>	<u>(204,629)</u>	<u>3,733,853</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Assumption of long-term equipment contracts payable (Note 5).....	733,626				733,626
Operating transfers in.....		1,112,479	1,167,239		2,279,718
Operating transfers out.....	(865,698)	(178,639)		(1,167,239)	(2,211,576)
Total other financing sources (uses).....	<u>(132,072)</u>	<u>933,840</u>	<u>1,167,239</u>	<u>(1,167,239)</u>	<u>801,768</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES).....	<u>3,751,936</u>	<u>1,352,550</u>	<u>803,003</u>	<u>(1,371,868)</u>	<u>4,535,621</u>
FUND BALANCE, OCTOBER 1, 1983...	<u>8,489,511</u>	<u>3,495,130</u>	<u>672,620</u>	<u>1,371,868</u>	<u>14,029,129</u>
FUND BALANCE, SEPTEMBER 30, 1984	<u>\$12,241,447</u>	<u>\$ 4,847,680</u>	<u>\$1,475,623</u>	<u>\$ -0-</u>	<u>\$18,564,750</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, 1984

	.....GENERAL FUND.....			.....SPECIAL REVENUE FUND.....		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>						
Taxes.....	\$14,692,116	\$15,274,498	\$ 582,382	\$1,802,323	\$1,793,187	\$ (9,136)
Licenses and permits.....	89,500	162,348	72,848			
Intergovernmental revenues.....	622,500	897,011	274,511	2,982,700	3,780,541	797,841
Charges for services.....	4,438,591	7,225,391	2,786,800	1,838,081	1,439,688	(398,393)
Fines and forfeitures.....	461,000	522,252	61,252			
Miscellaneous revenues.....	2,060,776	2,985,682	924,906	330,700	391,171	60,471
Other.....	27,700	577,420	549,720	17,100	32,928	15,828
Total revenues.....	<u>22,392,183</u>	<u>27,644,602</u>	<u>5,252,419</u>	<u>6,970,904</u>	<u>7,437,515</u>	<u>466,611</u>
<b>EXPENDITURES:</b>						
General government.....	9,667,302	8,335,210	1,332,092	1,755,626	1,531,705	223,921
Administration of justice.....	2,818,562	2,607,546	211,016			
Public safety.....	7,714,608	7,766,432	(51,824)	834,291	816,766	17,525
Health and welfare.....	2,341,497	2,215,398	126,099	207,494	196,136	11,358
Resource development.....	116,068	114,130	1,938	2,455,611	2,186,779	268,832
Culture - recreation.....	1,187,119	1,110,662	76,457	69,467	57,535	11,932
Roads and bridges.....				1,401,254	1,291,376	109,878
Capital outlays.....	1,522,957	1,611,216	(88,259)	532,132	353,448	178,684
Other.....	553,696		553,696	151,314		151,314
Total expenditures.....	<u>25,921,809</u>	<u>23,760,594</u>	<u>2,161,215</u>	<u>7,407,189</u>	<u>6,433,745</u>	<u>973,444</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....</b>						
	<u>(3,529,626)</u>	<u>3,884,008</u>	<u>7,413,634</u>	<u>(436,285)</u>	<u>1,003,770</u>	<u>1,440,055</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Assumption of long-term equipment contracts payable (Note 5).....		733,626	733,626			
Operating transfer in.....				67,640	35,000	(32,640)
Operating transfer out.....	(977,129)	(865,698)	111,431	(92,136)	(83,612)	8,524
Net decrease in prior year's fund balance.....	4,506,755		(4,506,755)	460,781		(460,781)
Total other financing sources (uses).....	<u>3,529,626</u>	<u>(132,072)</u>	<u>(3,661,698)</u>	<u>436,285</u>	<u>(48,612)</u>	<u>(484,897)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES).....</b>						
	<u>\$ -0-</u>	<u>3,751,936</u>	<u>\$3,751,936</u>	<u>\$ -0-</u>	<u>955,158</u>	<u>\$955,158</u>
FUND BALANCE, OCTOBER 1, 1983.....		<u>8,489,511</u>			<u>2,256,367</u>	
FUND BALANCE, SEPTEMBER 30, 1984.....		<u>\$12,241,447</u>			<u>\$3,211,525</u>	

See accompanying notes to financial statements.

NON-BUDGETED ACTUAL (Note 8)		TOTAL ACTUAL		TOTAL - MEMORANDUM ONLY		NON-BUDGETED ACTUAL (Note 8)	
		BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)			TOTAL ACTUAL
\$ 505,443	\$2,298,630	\$16,494,439	\$17,067,685	\$ 573,246	\$ 505,443	\$17,573,128	
		89,500	162,348	72,848		162,348	
2,134,264	5,914,805	3,605,200	4,677,552	1,072,352	2,134,264	6,811,816	
	1,439,688	6,276,672	8,665,079	2,388,407		8,665,079	
		461,000	522,252	61,252		522,252	
26,664	417,835	2,391,476	3,376,853	985,377	26,664	3,403,517	
325,202	358,130	44,800	610,348	565,548	325,202	935,550	
2,991,573	10,429,088	29,363,087	35,082,117	5,719,030	2,991,573	38,073,690	
	1,531,705	11,422,928	9,866,915	1,556,013		9,866,915	
406,907	406,907	2,818,562	2,607,546	211,016	406,907	3,014,453	
148,386	965,152	8,548,899	8,583,198	(34,299)	148,386	8,731,584	
2,572,245	2,768,381	2,548,991	2,411,534	137,457	2,572,245	4,983,779	
41,874	2,228,653	2,571,679	2,300,909	270,770	41,874	2,342,783	
3,015	60,550	1,256,586	1,168,197	88,389	3,015	1,171,212	
	1,291,376	1,401,254	1,291,376	109,878		1,291,376	
404,206	757,654	2,055,089	1,964,664	90,425	404,206	2,368,870	
		705,010		705,010			
3,576,633	10,010,378	33,328,998	30,194,339	3,134,659	3,576,633	33,770,972	
(585,060)	418,710	(3,965,911)	4,887,778	8,853,689	(585,060)	4,302,718	
			733,626	733,626		733,626	
1,077,479	1,112,479	67,640	35,000	(32,640)	1,077,479	1,112,479	
(95,027)	(178,639)	(1,069,265)	(949,310)	119,955	(95,027)	(1,044,337)	
		4,967,536		(4,967,536)			
982,452	933,840	3,965,911	(180,684)	(4,146,595)	982,452	801,768	
397,392	1,352,550	\$ -0-	4,707,094	\$4,707,094	397,392	5,104,486	
1,238,763	3,495,130		10,745,878		1,238,763	11,984,641	
<u>\$1,636,155</u>	<u>\$4,847,680</u>		<u>\$15,452,972</u>		<u>\$1,636,155</u>	<u>\$17,089,127</u>	

COUNTY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
SEPTEMBER 30, 1984

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.

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COUNTY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 1984

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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. Modification 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)

Investments

Investments are stated at cost which approximates market value. Investments are comprised of Certificates of Deposit and U.S. Treasury securities. Since April 1, 1983, all County funds, not invested, have been 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, 1984. 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 do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles.

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.



COUNTY OF EL PASO, TEXAS  
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

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 or formal plans.

Undesignated Fund Equity

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

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

COUNTY OF EL PASO, TEXAS  
NOTES TO FINANCIAL STATEMENTS

2. THE ENTITY - (Continued)

Town of Clint  
R. E. Thomason General Hospital  
El Paso County Community College  
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

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 five 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 statutorily prescribed formula.

COUNTY OF EL PASO, TEXAS  
 NOTES TO FINANCIAL STATEMENTS

3. PROPERTY TAXES - (Continued)

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.

4. GENERAL FIXED ASSETS

Changes in General Fixed Assets during the year ended September 30, 1984, are summarized as follows:

	<u>Balance</u> 10/01/83	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> 09/30/84
Land.....	\$ 2,558,307	\$ 377,500		\$ 2,935,807
Building and other improvements.....	40,760,008	384,037		41,144,045
Construction in progress.....	147,204	88,438	\$128,275	107,367
Machinery and equipment.....	4,742,055	1,307,234	202,978	5,846,311
Roads, bridges and flood control....	2,114,228			2,114,228
<b>TOTALS.....</b>	<u>\$50,321,802</u>	<u>\$2,157,209</u>	<u>\$331,253</u>	<u>\$52,147,758</u>

5. CAPITAL LEASES AND INSTALLMENT PURCHASES

The County had the following outstanding capital lease/ installment purchase obligations on September 30, 1984:

Leases dated June 29, 1980 and April 1, 1982, for Burroughs computer system and equipment

Leases dated October 18, 1980 and January 15, 1982, for Executone, telephone equipment

Leases dated February 23, 1983 through June 18, 1984, for IBM computer system and equipment

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.

COUNTY OF EL PASO, TEXAS  
 NOTES TO FINANCIAL STATEMENTS

5. CAPITAL LEASES AND INSTALLMENT PURCHASES - (Continued)

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, 1984:

<u>Year Ended September 30</u>	<u>Burroughs Computer System</u>	<u>IBM Computer System</u>	<u>Executone Telephone System</u>	<u>Totals</u>
1985.....	\$283,801	\$ 361,899	\$ 73,018	\$ 718,718
1986.....	40,094	361,899	73,018	475,011
1987.....		335,384	73,018	408,402
1988.....		107,932	42,639	150,571
Total minimum lease payments.....	323,895	1,167,114	261,693	1,752,702
Less amount represent- ing interest.....	(31,128)	(195,736)	(63,508)	(290,372)
Present value of net minimum payments.....	<u>\$292,767</u>	<u>\$ 971,378</u>	<u>\$198,185</u>	<u>\$1,462,330</u>

6. GENERAL LONG-TERM DEBT

The County of El Paso has never defaulted on the payment of principal or interest of any bonded indebtedness. The general long-term debt consists of general obligation bonds. Such bonds mature serially and the debt is summarized as follows:

	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>Balance on Sept. 30, 1984</u>
Courthouse Bonds, Series 1955.....	09-19-55	09-10-85	3%	\$ 46,000
Road and Bridge Certificates of Indebtedness, Series 1965.....	10-01-65	10-01-85	3.4%	60,000
Permanent Improvement Detention Facility Bonds, Series 1980.....	01-01-80	07-01-02	5.5-7.5%	<u>24,175,000</u>
TOTAL.....				<u>\$24,281,000</u>

COUNTY OF EL PASO, TEXAS  
 NOTES TO FINANCIAL STATEMENTS

6. GENERAL LONG-TERM DEBT - (Continued)

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

	1982-83 Oct. 1 - Sept. 30	1983-84 Oct. 1 - Sept. 30
Bonds payable, October 1	\$25,305,000	\$24,811,000
Bonds retired during fiscal period.....	<u>494,000</u>	<u>530,000</u>
Bonds payable, September 30.....	<u>\$24,811,000</u>	<u>\$24,281,000</u>

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

<u>YEAR OF MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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	<u>2,300,000</u>	<u>126,500</u>	<u>2,426,500</u>
TOTALS.....	<u>\$24,281,000</u>	<u>\$18,134,120</u>	<u>\$42,415,120</u>

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.

COUNTY OF EL PASO, TEXAS  
 NOTES TO FINANCIAL STATEMENTS

7. FUND BALANCES DESIGNATED FOR SUBSEQUENT YEAR'S EXPENDITURES

The amount of \$4,168,816 has been classified as designated for subsequent year's expenditures in the General Fund because that amount was included as "Undesignated Fund Equity" in estimated revenues of the General Fund operating budget for the fiscal year beginning October 1, 1984.

The amount of \$3,304,778 has been classified as designated for subsequent year's expenditures in the Special Revenue Fund. The components of this amount are:

- 1) The sum of \$397,000 was included as "Undesignated Fund Equity" in estimated revenues of the Road and Bridge Fund operating budget for the fiscal year beginning October 1, 1984. Accordingly, this sum has been recorded as designated for subsequent year's expenditures.
- 2) The sum of \$2,296,006 is classified as designated for subsequent year's expenditures in the Federal Revenue Sharing Fund because the amount of \$1,752,287 was included as "Undesignated Fund Equity" in estimated revenues in the Fund's operating budget for the fiscal year beginning October 1, 1984, and the amount of \$543,719 was included because a quarterly entitlement payment was received during October 1984 for the months of July, August, and September 1984. All Federal Revenue Sharing entitlement payments are received subsequent to the applicable quarter.
- 3) In the County Tourist Promotion Fund the amount of \$132,793 has been designated for subsequent year's expenditures to improve and enhance the Ascarate Park Golf Course.
- 4) The sum of \$478,979 has been designated for subsequent year's expenditures for grants as follows:

<u>GRANT</u>	<u>AMOUNT</u>
Child Support.....	\$100,906
Nutrition Program.....	293,504
HUD Community Block.....	19,476
Rape and Child Abuse.....	42,979
Sheriff's Training Academy.....	2,033
Sheriff's Neighborhood Watch.....	1,530
Temporary Emergency Relief.....	331
Energy Crisis Intervention-Electric	<u>18,220</u>
 TOTAL.....	 <u>\$478,979</u>

COUNTY OF EL PASO, TEXAS  
 NOTES TO FINANCIAL STATEMENTS

8. FEDERAL AND STATE GRANTS

Federal and state grants available for expenditure for general governmental operating purposes were accounted for in the Special Revenue Fund. The accounting periods of most grants are 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. 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.....	\$1,668,109	\$362,764	\$412,133	\$724,778	\$3,167,784
Due from County		100,000			100,000
Due from other governments..	22,608		20,223		42,831
Receivables....		52,608	10,116		62,724
Investments and time deposits		27,725		200,000	227,725
<b>TOTAL ASSETS</b>	<u>\$1,690,717</u>	<u>\$543,097</u>	<u>\$442,472</u>	<u>\$924,778</u>	<u>\$3,601,064</u>
<b>LIABILITIES</b>					
Due to County..	\$ 293,342	\$ 86,105	\$213,208	\$ 81,810	\$ 674,465
Due to other governments..	1,381,554	154	13,655		1,395,363
Accounts payable.....	15,821	456,838	215,609	842,968	1,531,236
<b>TOTAL LIA- BILITIES..</b>	<u>\$1,690,717</u>	<u>\$543,097</u>	<u>\$442,472</u>	<u>\$924,778</u>	<u>\$3,601,064</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). Each County employee contributes an amount equal to 6% of annual earnings, up to maximum earnings of \$9,600 annually. The County of El Paso contributes an amount equal to the aggregate of all employees' contributions. 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 of the County to the plan for the year ended September 30, 1984, were \$636,707, including amortization of prior services costs. As of December 31, 1983, the date of the latest available annual actuarial valuation of the system, the County's unfunded accrued liability was \$559,125.

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, 1984.

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, 1984, 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. 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.



COUNTY OF EL PASO, TEXAS  
NOTES TO FINANCIAL STATEMENTS

13. SELF-INSURANCE FUND - (Continued)

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, 1984, exceed the maximum aggregate figure, all excess payments above that figure will be reimbursed to the fund. The maximum reimbursement amount for any individual that may be considered toward aggregate figure is \$100,000, although the County is responsible to pay the complete benefit for the individual.

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COUNTY OF EL PASO, TEXAS

GENERAL FUND  
SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1983

	ACTUAL		BUDGET 1984	VARIANCE FAVORABLE (UNFAVORABLE)
	1983	1984		
<u>TAXES</u>				
Current taxes.....	\$13,080,718	\$14,429,895	\$13,911,370	\$ 518,525
Delinquent taxes.....	886,635	770,344	415,986	354,358
Bingo tax.....	100,952	74,259	35,000	39,259
Hotel/motel tax.....			329,760	(329,760)
Total taxes.....	<u>14,068,305</u>	<u>15,274,498</u>	<u>14,692,116</u>	<u>582,382</u>
<u>LICENSES AND PERMITS</u>				
Beer, wine and liquor licenses.....	67,856	128,423	53,000	75,423
Occupational licenses.....	33,226	29,175	34,000	(4,825)
Bail bond permits.....	1,000	4,750	2,500	2,250
Total licenses and permits.....	<u>102,082</u>	<u>162,348</u>	<u>89,500</u>	<u>72,848</u>
<u>INTERGOVERNMENTAL REVENUE</u>				
State per capita.....	24,853	24,854	18,000	6,854
Texas mixed beverage tax..	614,297	811,656	565,200	246,456
Voter registration.....	6,070	60,501	39,300	21,201
Total intergovern- mental revenue..	<u>645,220</u>	<u>897,011</u>	<u>622,500</u>	<u>274,511</u>
<u>CHARGES FOR SERVICES</u>				
Bail bond filing fees.....	7,135	25,812	5,000	20,812
County attorney.....	53,083	61,505	46,300	15,205
County tax assessor- collector.....	1,701,709	2,262,969	1,404,400	858,569
County clerk.....	845,185	940,228	750,300	189,928
County judge.....	311	53	300	(247)
Constables precincts 1-6..	28,138	24,529	23,100	1,429
District clerk.....	359,915	446,339	301,000	145,339
Justices of the peace precincts 1-6.....	30,076	32,621	21,600	11,021
Judge County court-at-law:				
#1.....	3,385	1,405	3,000	(1,595)
#2.....	3,210	1,328	3,000	(1,672)
#3.....	3,576	1,634	3,000	(1,366)
#4.....	3,364	1,463	3,000	(1,537)
#5.....	3,157	1,102	3,000	(1,898)
County sheriff.....	316,731	325,987	262,700	63,287
Concession revenues.....	220,383	348,239	318,700	29,539
Ascarate park entrance fees.....	113,934	213,634	102,141	111,493
Ascarate golf course.....	159,831	187,730	134,000	53,730
Swimming pool receipts....	10,398	13,530	9,200	4,330
Rentals.....	162,101	175,695	159,550	16,145
Jail income - prisoners...	1,070,867	1,922,395	710,000	1,212,395
Jail commissary sales.....	73,769	95,707	74,400	21,307
Jury fees.....	6,248	4,843	5,000	(157)
County sewage inspection fees.....	13,100	12,550	12,200	350
Collections.....	99,044	124,093	83,700	40,393
Adult probation.....	64,282			
Total charges for services.....	<u>5,352,932</u>	<u>7,225,391</u>	<u>4,438,591</u>	<u>2,786,800</u>

(Continued) - 1.

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

	ACTUAL		BUDGET 1984	VARIANCE FAVORABLE (UNFAVORABLE)
	1983	1984		
<u>FINES AND FORFEITURES</u>				
Misdemeanor, forfeited bonds.....	\$ 499,937	\$ 521,666	\$ 460,900	\$ 60,766
Library.....		586	100	486
Total fines and forfeitures.....	<u>499,937</u>	<u>522,252</u>	<u>461,000</u>	<u>61,252</u>
<u>MISCELLANEOUS REVENUE</u>				
Interest income.....	1,026,692	1,512,474	810,776	701,698
Stationery stock sales...	34,578	48,488	40,000	8,488
Reimbursement - City:				
Computer.....	515,074	838,023	746,000	92,023
Utilities.....	155,302	160,554	108,000	52,554
Maintenance.....	10,080	22,827	4,000	18,827
Reimbursement - CAD:				
Computer.....		323,982	300,000	23,982
Reimbursement - Adult Probation.....		79,334	52,000	27,334
Total miscellane- ous revenue....	<u>1,741,726</u>	<u>2,985,682</u>	<u>2,060,776</u>	<u>924,906</u>
<u>OTHER REVENUE</u> - Miscellane- ous receipts.....	<u>240,767</u>	<u>577,420</u>	<u>27,700</u>	<u>549,720</u>
TOTAL REVENUES.....	22,650,969	27,644,602	22,392,183	5,252,419
PRIOR YEAR'S FUND BALANCE..			4,506,755	(4,506,755)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	<u>\$22,650,969</u>	<u>\$27,644,602</u>	<u>\$26,898,938</u>	<u>\$ 745,664</u>

COUNTY OF EL PASO, TEXAS

GENERAL FUND  
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1983

	ACTUAL		BUDGET	VARIANCE
	1983	1984	1984	FAVORABLE (UNFAVORABLE)
<u>GENERAL GOVERNMENT</u>				
County judge.....	\$ 108,988	\$ 93,369	\$ 113,878	\$ 20,509
County auditor.....	274,882	304,578	310,797	6,219
County treasurer.....	37,833	45,472	46,038	566
County purchasing agent.....	233,474	250,856	256,720	5,864
County personnel.....	64,325	65,122	79,714	14,592
County clerk.....		651,567	659,749	8,182
Bail bond administration....		7,592	9,380	1,788
District clerk.....	487,967	527,311	544,108	16,797
Data processing.....	1,133,020	1,744,213	1,822,509	78,296
County elections.....	193,718	204,868	252,797	47,929
County attorney.....	350,382	431,852	485,624	53,772
District attorney.....	751,382	805,831	900,093	94,262
County courthouse and annex.	1,085,022	994,689	1,218,273	223,584
General and administrative..	1,889,168	2,207,890	2,967,622	759,732
Total general government.....	<u>6,610,161</u>	<u>8,335,210</u>	<u>9,667,302</u>	<u>1,332,092</u>
<u>ADMINISTRATION OF JUSTICE</u>				
District courts' administra- tion.....	1,139,164	119,233	125,194	5,961
34th district court.....		80,943	93,869	12,926
41st district court.....		84,079	94,042	9,963
65th district court.....		114,270	113,042	(1,228)
120th district court.....		112,126	112,262	136
168th district court.....		103,585	93,571	(10,014)
171st district court.....		65,510	77,817	12,307
205th district court.....		107,867	110,351	2,484
210th district court.....		102,473	117,324	14,851
243rd district court.....		112,941	127,638	14,697
327th district court.....		156,758	165,828	9,070
346th district court.....		62,331	102,566	40,235
County courts administration	535,322	113,012	113,354	342
County court-at-law No. 1...		97,322	98,196	874
County court-at-law No. 2...		99,666	101,196	1,530
County court-at-law No. 3...		100,382	100,596	214
County court-at-law No. 4...		100,551	100,664	113
County court-at-law No. 5...		101,778	101,596	(182)
Juvenile court.....	41,865	51,691	62,033	10,342
Justices of the peace precincts 1-6.....	322,371	365,943	393,786	27,843
Court of civil appeals.....	9,744	9,744	9,792	48
Jury administration.....	359,714	345,341	403,845	58,504
Legal contingencies.....	113,106			
Total administration of justice.....	<u>2,521,286</u>	<u>2,607,546</u>	<u>2,818,562</u>	<u>211,016</u>
<u>PUBLIC SAFETY</u>				
County sheriff and jail.....	5,898,686	7,248,812	7,225,044	(23,768)
Ambulance services.....		338,176	300,000	(38,176)
Adult probation.....	78,786	93,801	96,533	2,732
Constables.....	57,391	60,701	64,881	4,180
First offender program.....	130,048			
Fire prevention.....	3,644	10,146	13,300	3,154
Civil defense.....	13,015	14,796	14,850	54
Total public safety.....	<u>6,181,570</u>	<u>7,766,432</u>	<u>7,714,608</u>	<u>(51,824)</u>

(Continued) - 1.

COUNTY OF EL PASO, TEXAS  
GENERAL FUND

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

	ACTUAL		BUDGET	VARIANCE
	1983	1984	1984	FAVORABLE (UNFAVORABLE)
<u>HEALTH AND WELFARE</u>				
City-County health unit.....	\$ 1,062,432	\$ 1,144,659	\$ 1,202,980	\$ 58,321
General assistance.....	570,088	633,215	616,494	(16,721)
Child welfare.....	140,000	195,200	195,200	
Child guidance.....	45,000	47,000	47,000	
Paupers.....	10,325	12,525	15,750	3,225
Veterans' assistance.....	25,497	20,041	38,480	18,439
Transitional Living Center...	9,000	10,542	10,542	
El Paso Center for the Deaf..	14,000	14,000	14,000	
Northeast health center.....	7,265			
Mental health.....	115,066	46,269	57,865	11,596
Mental health - MH/MR.....		64,800	64,800	
Retired senior volunteers....		5,000	15,000	10,000
Foster grandparents.....		2,442	7,326	4,884
Animal control center.....	50,387	19,705	56,060	36,355
Total health and welfare.....	<u>2,049,060</u>	<u>2,215,398</u>	<u>2,341,497</u>	<u>126,099</u>
<u>RESOURCE DEVELOPMENT</u>				
Industrial board.....	22,937			
Cooperative extension service	110,209	112,130	114,068	1,938
Historical survey commission.	2,700	2,000	2,000	
Mission trail.....	16,275			
Total resource development.....	<u>152,121</u>	<u>114,130</u>	<u>116,068</u>	<u>1,938</u>
<u>CULTURE AND RECREATION</u>				
Area parks expense.....	291,220	246,218	239,086	(7,132)
Ascarate Park - golf course..	292,286	316,266	331,317	15,051
Coliseum and Liberty Hall....	345,375	369,309	404,067	34,758
Parks administration.....		59,966	68,709	8,743
County library.....	67,050	64,802	80,790	15,988
Rural parks and pools.....		54,101	63,150	9,049
Total culture and recreation.....	<u>995,931</u>	<u>1,110,662</u>	<u>1,187,119</u>	<u>76,457</u>
CAPITAL OUTLAYS.....	873,734	1,611,216	1,522,957	(88,259)
OTHER.....			553,696	553,696
TOTAL EXPENDITURES.....	<u>19,383,863</u>	<u>23,760,594</u>	<u>25,921,809</u>	<u>2,161,215</u>
OPERATING TRANSFERS OUT:				
Self-insurance fund.....	333,538	693,651	805,082	111,431
Grant matching requirements..	259,459	172,047	172,047	
Other.....	25,594			
Total operating transfers out.....	<u>618,591</u>	<u>865,698</u>	<u>977,129</u>	<u>111,431</u>
TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT.....	<u>\$20,002,454</u>	<u>\$24,626,292</u>	<u>\$26,898,938</u>	<u>\$2,272,646</u>

(Concluded) - 2.

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
SEPTEMBER 30, 1984

WITH COMPARATIVE TOTALS FOR 1983

	ROAD AND BRIDGE	REVENUE SHARING	GREATER EL PASO CIVIC CONVENTION AND TOURIST CENTER	COUNTY TOURIST PROMOTION (FORMERLY OTHER SPECIAL REVENUE)	HEALTH AND LIFE BENEFITS (NOTE 13)	COUNTY ATTORNEY CHILD SUPPORT	NUTRITION PROGRAM	HUD COMMUNITY DEVELOPMENT BLOCK GRANT	PURCHASE OF SERVICES - JUVENILE
<b>ASSETS</b>									
Cash.....	\$176,977	\$ 101,186	\$309,440		\$128,082	\$ 50	\$243,591		
Investments, at cost...	793,000	1,490,000			275,000				
Receivables:									
Delinquent taxes 1983 and prior years.....	134,204								
Less allowance for uncollectibles.....	(134,204)								
Accounts.....	9,891	760,940	69,504		8,612		98,101		
Due from other funds...				\$745,432		35,583		\$33,604	
Due from other govern- mental agencies.....						69,631	13,388		\$1,616
<b>TOTAL ASSETS.....</b>	<b>\$979,868</b>	<b>\$2,352,126</b>	<b>\$378,944</b>	<b>\$745,432</b>	<b>\$411,694</b>	<b>\$105,264</b>	<b>\$355,080</b>	<b>\$33,604</b>	<b>\$1,616</b>
<b>LIABILITIES AND FUND BALANCE</b>									
<b>LIABILITIES:</b>									
Vouchers payable.....	\$ 84,572	\$ 37,359	\$139,647			\$ 3,451	\$ 61,576	\$14,128	\$ 877
Due to other funds...			155,715						739
Due to other govern- mental agencies....			15,303						
Deferred revenues....	1,627		65,190			857			
<b>Total liabilities.</b>	<b>86,199</b>	<b>37,359</b>	<b>375,855</b>			<b>4,308</b>	<b>61,576</b>	<b>14,128</b>	<b>1,616</b>
<b>FUND BALANCE:</b>									
Reserve for payroll and change funds...			100			50			
Reserve for health and life benefits..					\$411,694				
Reserve for encum- brances.....	29,922	18,761	2,989						
Unreserved:									
Designated specific projects.....	394,548								
Designated for sub- sequent year's expenditures.....	397,000	2,296,006		\$132,793		100,906	293,504	19,476	
Undesignated.....	72,199			612,639					
<b>Total fund balance</b>	<b>893,669</b>	<b>2,314,767</b>	<b>3,089</b>	<b>745,432</b>	<b>411,694</b>	<b>100,956</b>	<b>293,504</b>	<b>19,476</b>	
<b>TOTAL LIABILITIES AND FUND BALANCE.....</b>	<b>\$979,868</b>	<b>\$2,352,126</b>	<b>\$378,944</b>	<b>\$745,432</b>	<b>\$411,694</b>	<b>\$105,264</b>	<b>\$355,080</b>	<b>\$33,604</b>	<b>\$1,616</b>

RAPE AND CHILD ABUSE PREVENTION	SHERIFF TRAINING ACADEMY	SHERIFF'S NEIGHBORHOOD WATCH	STOP DRIVING WHILE INTOXICATED	TEXAS COMMUNITY DEVELOPMENT PROJECT			ANTI DRIVING WHILE INTOXICATED	EL PASO COUNTY WESTWAY PARK PROJECT	FABENS UTILITY AIRPORT	ENERGY CRISIS INTERVENTION - STATE	ENERGY CRISIS INTERVENTION - ELECTRIC	TOTAL	
				# 1	# 2	# 3						1984	1983
												\$ 959,326	\$ 717,061
												2,558,000	1,623,000
												134,204	126,419
												(134,204)	(126,419)
\$43,244										\$331	\$23,011	947,048	745,324
	\$4,857	\$3,832	\$8,318	\$15,958	\$17,260	\$97,953	\$31,967	\$28	\$17,967			881,205	639,376
												282,775	286,973
\$43,244	\$4,857	\$3,832	\$8,318	\$15,958	\$17,260	\$97,953	\$31,967	\$28	\$17,967	\$331	\$23,011	\$5,628,354	\$4,011,734
\$ 265	\$1,942	\$ 708	\$ 371	\$15,922	\$17,260	\$38,846	\$ 6,049				\$ 4,791	\$ 427,764	\$ 321,380
	882	1,594	7,947	36		59,107	25,918	\$28	\$17,967			269,933	119,430
												15,303	75,794
												67,674	
265	2,824	2,302	8,318	15,958	17,260	97,953	31,967	28	17,967		4,791	780,674	516,604
												150	100
												411,694	244,409
												51,672	65,536
												394,548	1,007,509
42,979	2,033	1,530								\$331	18,220	3,304,778	1,917,093
												684,838	260,483
42,979	2,033	1,530								331	18,220	4,847,680	3,495,130
\$43,244	\$4,857	\$3,832	\$8,318	\$15,958	\$17,260	\$97,953	\$31,967	\$28	\$17,967	\$331	\$23,011	\$5,628,354	\$4,011,734

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
YEAR ENDED SEPTEMBER 30, 1984

	ROAD AND BRIDGE	REVENUE SHARING	GREATER EL PASO CIVIC, CONVENTION AND TOURIST CENTER	COUNTY TOURIST PROMOTION (FORMERLY OTHER SPECIAL REVENUE)	HEALTH AND LIFE BENEFITS (NOTE 13)	COUNTY ATTORNEY CHILD SUPPORT
<b>REVENUES:</b>						
Taxes.....	\$1,254,613		\$ 538,574	\$505,443		
Intergovernmental revenues.....	415,795	\$3,035,791	328,955			\$264,029
Charges for services...			1,439,688			
Miscellaneous.....	260,354	130,817			\$ 26,664	
Other sources.....	3,095	2,045	27,788		325,202	
Total revenues.....	<u>1,933,857</u>	<u>3,168,653</u>	<u>2,335,005</u>	<u>505,443</u>	<u>351,866</u>	<u>264,029</u>
<b>EXPENDITURES:</b>						
General government.....	356,439	1,130,241	45,025			
Administration of justice.....						233,399
Public safety.....		816,766				
Health and welfare.....		196,136			1,090,013	
Resource development...			2,186,779			
Culture and recreation.			57,535			
Roads and bridges.....	1,291,376					
Capital outlays.....	254,992	50,666	47,790	196,966		
Total expenditures..	<u>1,902,807</u>	<u>2,193,809</u>	<u>2,337,129</u>	<u>196,966</u>	<u>1,090,013</u>	<u>233,399</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES...	<u>31,050</u>	<u>974,844</u>	<u>(2,124)</u>	<u>308,477</u>	<u>(738,147)</u>	<u>30,630</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating transfers in.			35,000		905,432	41,500
Operating transfers out	(49,301)		(34,311)	(35,000)		(10,933)
Total other financ- ing sources (uses)	<u>(49,301)</u>		<u>689</u>	<u>(35,000)</u>	<u>905,432</u>	<u>30,567</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES).....	<u>(18,251)</u>	<u>974,844</u>	<u>(1,435)</u>	<u>273,477</u>	<u>167,285</u>	<u>61,197</u>
FUND BALANCE, OCTOBER 1, 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>
FUND BALANCE, SEPTEMBER 30, 1984....	<u>\$ 893,669</u>	<u>\$2,314,767</u>	<u>\$ 3,089</u>	<u>\$745,432</u>	<u>\$411,694</u>	<u>\$100,956</u>





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, 1984  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1983

	ACTUAL		BUDGET 1984	VARIANCE FAVORABLE (UNFAVORABLE)
	1983	1984		
<b>REVENUES:</b>				
Ad valorem taxes:				
Current.....	\$ 945,210	\$1,190,869	\$1,151,742	\$ 39,127
Delinquent.....	64,361	63,744	40,581	23,163
Total ad valorem taxes....	<u>1,009,571</u>	<u>1,254,613</u>	<u>1,192,323</u>	<u>62,290</u>
Intergovernmental revenues:				
Lateral road receipts.....	65,624	65,795	27,700	38,095
Auto license fee collections....	350,000	350,000	350,000	
Total intergovernmental revenues.....	<u>415,624</u>	<u>415,795</u>	<u>377,700</u>	<u>38,095</u>
Miscellaneous revenues:				
Interest.....	110,499	125,304	81,800	43,504
Reimbursements (oil, gas, etc.)..	194,829	135,050	198,700	(63,650)
Total miscellaneous revenues.....	<u>305,328</u>	<u>260,354</u>	<u>280,500</u>	<u>(20,146)</u>
Other.....	970	3,095	2,100	995
Total revenues.....	<u>1,731,493</u>	<u>1,933,857</u>	<u>1,852,623</u>	<u>81,234</u>
PRIOR YEAR'S FUND BALANCE.....			389,515	(389,515)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	<u>\$1,731,493</u>	<u>\$1,933,857</u>	<u>\$2,242,138</u>	<u>\$(308,281)</u>
<b>EXPENDITURES:</b>				
<u>General Government:</u>				
Salaries - commissioners.....	98,728	\$ 128,208	\$ 128,208	
Salaries - office.....	96,769	99,937	116,325	\$ 16,388
Auto allowance - commissioners..	11,100	11,100	11,100	
Office expense:				
Commissioners.....	4,465	4,043	4,400	357
Engineering.....	4,591	4,482	5,000	518
Insurance - hospital.....	22,571			
Insurance - workmen's comp.....	56,347	12,910	72,300	59,390
Social security tax.....	54,775	59,404	65,400	5,996
Retirement contributions.....	33,856	34,501	38,500	3,999
Miscellaneous.....	2,489	1,854	2,150	296
Cemetery and clinics.....	150			
Assessing expense.....	19,010			
Total general government..	<u>404,851</u>	<u>356,439</u>	<u>443,383</u>	<u>86,944</u>
<u>Road and Bridge Construction and Maintenance:</u>				
Salaries - precincts.....	624,825	602,975	658,622	55,647
Road resurfacing.....	138,677	203,161	182,000	(21,161)
Street lights.....	87,713	86,000	98,632	12,632
Auto allowance - engineering....	1,435	2,000	2,000	
Gas, oil, grease expense.....	277,233	201,079	275,000	73,921
Other precinct expense.....	104,978	196,161	185,000	(11,161)
Total road and bridge construction and maintenance.....	<u>1,234,861</u>	<u>1,291,376</u>	<u>1,401,254</u>	<u>109,878</u>
Capital Outlays.....	121,564	254,992	243,368	(11,624)
Other.....			98,533	98,533
TOTAL EXPENDITURES.....	<u>1,761,276</u>	<u>1,902,807</u>	<u>2,186,538</u>	<u>283,731</u>
OPERATING TRANSFERS OUT - To self- insurance fund.....	25,413	49,301	55,600	6,299
TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT.....	<u>\$1,786,689</u>	<u>\$1,952,108</u>	<u>\$2,242,138</u>	<u>\$290,030</u>

COUNTY OF EL PASO, TEXAS

REVENUE SHARING SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1983

	ACTUAL		BUDGET 1984	VARIANCE
	1983	1984		FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>				
Intergovernmental revenue.....	\$2,652,400	\$3,035,791	\$2,300,000	\$735,791
Miscellaneous revenues.....	77,133	130,817	50,200	80,617
Other sources.....		2,045		2,045
Total revenues.....	<u>2,729,533</u>	<u>3,168,653</u>	<u>2,350,200</u>	<u>818,453</u>
Prior year's fund balance.....			71,266	(71,266)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	<u>\$2,729,533</u>	<u>\$3,168,653</u>	<u>\$2,421,466</u>	<u>\$747,187</u>
<b>EXPENDITURES:</b>				
<u>General Government:</u>				
County tax assessor-collector...	\$ 793,356	\$ 789,957	\$ 835,775	\$ 45,818
County clerk.....	640,784			
General and administrative.....	159,637	340,284	428,414	88,130
Total general government..	<u>1,593,777</u>	<u>1,130,241</u>	<u>1,264,189</u>	<u>133,948</u>
<u>Public Safety - Juvenile deten-</u> <u>tion/probation.....</u>	<u>495,788</u>	<u>816,766</u>	<u>834,291</u>	<u>17,525</u>
<u>Health and Welfare:</u>				
Indigent health services.....	180,764	196,136	207,494	11,358
Ambulance services.....	175,583			
Total health and welfare..	<u>356,347</u>	<u>196,136</u>	<u>207,494</u>	<u>11,358</u>
<u>Capital Outlays.....</u>	<u>19,516</u>	<u>50,666</u>	<u>102,200</u>	<u>51,534</u>
<u>Other.....</u>			13,292	13,292
TOTAL EXPENDITURES.....	<u>\$2,465,428</u>	<u>\$2,193,809</u>	<u>\$2,421,466</u>	<u>\$227,657</u>

COUNTY OF EL PASO, TEXAS

GREATER EL PASO CIVIC, CONVENTION AND TOURIST CENTER SPECIAL REVENUE FUND  
 SCHEDULE OF REVENUES AND EXPENDITURES AND OPERATING TRANSFERS OUT - BUDGET AND ACTUAL  
 YEAR ENDED SEPTEMBER 30, 1984  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1983

	ACTUAL		BUDGET 1984	VARIANCE FAVORABLE (UNFAVORABLE)
	1983	1984		
<b>REVENUES:</b>				
Hotel/motel occupancy tax.....	\$ 594,591	\$ 538,574	\$ 610,000	\$ (71,426)
Intergovernmental revenue.....	324,918	328,955	340,000	(11,045)
Charges for services.....	36,414	1,439,688	1,803,081	(363,393)
Miscellaneous.....	21,467	27,788	15,000	12,788
Total revenues.....	977,390	2,335,005	2,768,081	(433,076)
Operating transfers in.....		35,000	67,640	(32,640)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	<u>\$ 977,390</u>	<u>\$2,370,005</u>	<u>\$2,835,721</u>	<u>\$(465,716)</u>
<b>EXPENDITURES:</b>				
<u>General Government:</u>				
Social Security.....	\$ 19,892	\$ 23,226	\$ 23,226	
Retirement.....	8,672	12,216	13,800	\$ 1,584
Insurance - health.....	3,497			
Insurance - unemployment.....	905	3,128	3,128	
Insurance - workmen's compen- sation.....	1,612	6,455	7,900	1,445
Total general government...	<u>34,578</u>	<u>45,025</u>	<u>48,054</u>	<u>3,029</u>
<u>Resource Development:</u>				
<u>Tourist and Convention Center:</u>				
Salaries.....	296,273	365,828	384,380	18,552
Office expense.....	42,581	29,713	30,000	287
Printing and duplication.....	32,399	25,000	25,000	
Dues and advertising.....	154,240	140,531	143,948	3,417
Maintenance and repair.....	1,595	1,036	2,000	964
Promotions - travel.....	192,283	201,969	209,140	7,171
Rentals - leases.....	23,593	20,000	20,000	
Communications.....	22,500	28,456	32,000	3,544
Contingency operations.....	93,925		460	460
Auto allowance.....	6,275	8,700	8,700	
Professional services.....	5,867	5,800	6,600	800
Total tourist and conven- tion center.....	<u>871,531</u>	<u>827,033</u>	<u>862,228</u>	<u>35,195</u>

(Continued) - 1.

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

	ACTUAL		BUDGET 1984	VARIANCE FAVORABLE (UNFAVORABLE)
	1983	1984		
<u>EXPENDITURES - (Continued):</u>				
<u>Resource Development - (Continued):</u>				
<u>Civic Center:</u>				
Salaries.....	\$ 669,153		\$ 695,744	\$ 26,591
Social security.....	47,351		48,381	1,030
Retirement.....	11,937		37,769	25,832
Indirect services.....	12,833		29,167	16,334
Insurance - unemployment.....	1,000		1,177	177
Insurance - workmen's compensation.....	10,355		21,015	10,660
Mileage allowance.....	3,191		3,000	(191)
Auto allowance.....	84		435	351
Office expense.....	\$ 3,105		6,086	6,086
Advertising.....	1,039	1,875	7,240	5,365
Maintenance and repair.....	417	128,155	128,227	72
Operating expense.....	274	27,638	33,175	5,537
Operating supplies.....	3,680	63,884	94,000	30,116
Fuel, oil and lubricants.....	269			
Utilities.....	27,630	294,229	336,106	41,877
Insurance - general.....		1,200	40,860	39,660
Travel and transportation.....		6,706	22,000	15,294
Professional contracts.....		80,155	89,001	8,846
Total Civic Center.....	36,414	1,359,746	1,593,383	233,637
Total resource development.....	907,945	2,186,779	2,455,611	268,832
<u>Culture and Recreation -</u>				
<u>Amphitheatre:</u>				
Salaries.....	7,861	7,555	8,176	621
Operating expense.....	6,743	8,444	7,476	(977)
Public utilities.....	4,064	6,362	8,824	2,462
Professional services.....		35,174	45,000	9,826
Total culture and recreation.....	18,668	57,535	69,467	11,932
<u>Capital Outlays:</u>				
Resource development equipment...	19,188	3,439	5,500	2,061
Amphitheatre reconstruction.....	26,516			
Civic Center - equipment.....		44,351	181,064	136,713
Total capital outlays.....	45,704	47,790	186,564	138,774
<u>Other</u> .....			39,489	39,489
TOTAL EXPENDITURES.....	1,006,895	2,337,129	2,799,185	462,056
OPERATING TRANSFERS OUT - To self- insurance fund.....	8,471	34,311	36,536	2,225
TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT.....	\$1,015,366	\$2,371,440	\$2,835,721	\$ 464,281

(Concluded) - 2.

COUNTY OF EL PASO, TEXAS

DEBT SERVICE FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 1984  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1983

	ACTUAL		BUDGET	VARIANCE
	1983	1984	1984	FAVORABLE (UNFAVORABLE)
REVENUES:				
Taxes - ad valorem:				
Current.....	\$2,167,489	\$1,642,696	\$1,588,323	\$ 54,373
Delinquent.....	146,999	87,930	50,730	37,200
Total taxes.....	2,314,488	1,730,626	1,639,053	91,573
Interest.....	89,987	93,902	61,800	32,102
Total revenues.....	2,404,475	1,824,528	1,700,853	123,675
Prior year's fund balance.....			491,432	(491,432)
 TOTAL REVENUES AND OTHER FINANCING SOURCES.....	 \$2,404,475	 \$1,824,528	 \$2,192,285	 \$(367,757)
EXPENDITURES:				
Principal retirement.....	\$ 494,000	\$ 530,000	\$ 530,000	
Interest.....	1,687,305	1,654,285	1,654,285	
Agent's fees.....	1,982	4,479	8,000	\$ 3,521
Assessing and servicing.....	40,000			
 TOTAL EXPENDITURES.....	 \$2,223,287	 \$2,188,764	 \$2,192,285	 \$ 3,521

COUNTY OF EL PASO, TEXAS

AGENCY FUNDS  
COMBINING BALANCE SHEET  
SEPTEMBER 30, 1984

WITH COMPARATIVE TOTALS FOR 1983

	COUNTY		COUNTY		COUNTY		DISTRICT		WEST		TOTAL
	LAW	LIBRARY	PERMANENT SCHOOL	SOCIAL SECURITY	EMPLOYEES' RETIREMENT	ADULT PROBATION	ATTORNEY CHECK	ATTORNEY FOOD PROSECUTION	ATTORNEY STAMP	TEXAS JUVENILE BOARD	
Cash.....	\$18,489		\$ 2,016	\$ 48,957	1	\$721,226	\$12,954		\$37,692	\$ 841,335	\$ 639,334
Investments.....	50,000		105,000						48,000	203,000	235,000
Accounts receivable.....	8,532		578	52,674	113,439	18,277	2,543		139	196,182	223,543
Due from other funds.....							\$4,663			4,663	
<b>TOTAL ASSETS.....</b>	<b>\$77,021</b>		<b>\$107,594</b>	<b>\$101,631</b>	<b>\$113,440</b>	<b>\$739,503</b>	<b>\$15,497</b>	<b>\$4,663</b>	<b>\$85,831</b>	<b>\$1,245,180</b>	<b>\$1,097,877</b>
<b><u>L I A B I L I T I E S</u></b>											
Accounts payable.....	\$ 1,123			\$ 142	\$ 4,303	\$ 29			\$ 9,015	\$ 14,612	\$ 282,648
Due to other funds.....									6,164	6,164	
Due to other govern- mental agencies.....	75,898		\$103,279	\$101,631	113,298	735,200	15,468	\$4,663	70,652	1,220,089	810,997
Deferred revenue.....			4,315							4,315	4,232
<b>TOTAL LIABILITIES.....</b>	<b>\$77,021</b>		<b>\$107,594</b>	<b>\$101,631</b>	<b>\$113,440</b>	<b>\$739,503</b>	<b>\$15,497</b>	<b>\$4,663</b>	<b>\$85,831</b>	<b>\$1,245,180</b>	<b>\$1,097,877</b>

TABLE I

## COUNTY OF EL PASO, TEXAS

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION  
LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL GOVERNMENT	ADMIN OF JUSTICE	PUBLIC SAFETY	HEALTH & WELFARE	CULTURE & RECREATION	RESOURCE DEVELOPMENT	PUBLIC WORKS	DEBT SERVICE	CAPITAL OUTLAYS	TOTAL
1984	\$ 9,866,915	3,014,453	8,731,584	4,983,779	1,171,212	2,342,783	1,291,376	2,188,764	2,670,309	36,261,175 (g)
1983	\$ 8,643,367	3,033,519	6,708,346	4,336,158	1,111,468	1,287,155	1,234,861	2,223,287	5,779,517	34,357,678 (f)
1982	\$ 8,811,760	2,756,872	5,513,584	4,990,271	916,301	769,841	1,271,570	1,778,008	11,086,179	37,894,386 (e)
1981	\$12,614,018	4,512,110	5,096,509	3,981,123	907,115	351,321	1,255,034	2,823,091	14,011,994	45,552,315 (d)
1980	\$ 5,955,146	3,328,600	3,156,654	2,577,454	657,869	210,079	887,714	295,332	1,920,696	18,989,544 (a)
1979	\$ 5,721,577	2,303,045	3,544,857	1,976,366	729,763	295,277	1,052,795	340,106	110,753	16,074,539 (b)
1978	\$ 4,229,024	2,345,374	3,020,285	1,874,923	766,927	273,451	1,054,763	339,850	234,311	14,138,908 (b)
1977	\$ 3,768,330	1,876,553	2,527,549	1,711,933	697,621	159,834	925,310	343,740	282,151	12,293,021 (b)
1976	\$ 3,516,408	1,626,812	2,198,387	1,566,937	574,519	165,824	733,769	433,789	427,935	11,244,380 (b)
1975	\$ 2,909,910	1,436,470	1,895,855	1,350,325	527,950	119,075	711,188	439,709	1,148,849	10,539,331 (a)+ (b)

(a) Trust and agency funds not included.

(b) Includes annex construction, \$803,944; data processing equipment, \$157,242.

(c) Fiscal year changed from 12/31 to 9/30 - figures shown are for nine months only.

(d) \$13,583,542 expended on construction of new detention facility from revenues realized from 1980 \$25,000,000 bond issue.

(e) \$10,897,910 expended on construction of new detention facility from revenues realized from 1980 \$25,000,000 bond issue.

(f) \$4,716,722 expended on construction of new detention facility from revenues realized from 1980 \$25,000,000 bond issue.

(g) \$301,439 expended on construction of new detention facility from revenues realized from 1980 \$25,000,000 bond issue.



TABLE II

COUNTY OF EL PASO, TEXASGENERAL REVENUES BY SOURCE  
LAST TEN FISCAL YEARS

FISCAL YEAR	TAXES	LICENSES & PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES & FOR-FEITURES	MISCEL-LANEOUS	OTHER (INCLUDING INTEREST)	TOTAL
1984	\$19,309,638	162,348	6,811,816	8,665,079	522,252	3,594,229	935,550	40,000,912
1983	\$18,575,726	102,082	6,096,747	5,389,346	499,937	1,806,573	1,235,791	33,706,202
1982	\$15,501,492	444,576	7,017,387	2,987,766	567,015	2,496,429	3,480,956	32,495,621
1981	\$10,242,950	262,613	13,057,181	2,746,261	503,513	1,692,298	4,399,454	32,904,270 (d)
1980	\$ 7,045,998	251,166	6,954,408	2,066,854	349,750	884,892	1,435,013	18,988,081 (c)
1979	\$ 6,890,412	259,151	4,792,180	3,452,123	466,602	758,644	905,561	17,524,673 (a)
1978	\$ 6,680,080	251,574	4,159,558	3,536,563	415,752	741,815	537,129	16,322,471(a&b)
1977	\$ 6,406,682	249,016	3,090,602	3,271,909	521,751	578,478	227,299	14,345,737 (a)
1976	\$ 4,761,546	241,320	2,990,551	2,662,018	387,359	489,434	163,022	11,695,250 (a)
1975	\$ 4,235,850	231,620	2,272,639	2,418,710	267,467	424,752	217,453	10,068,491 (a)

- (a) Trust and agency funds, grants, not included in revenue total.
- (b) Antirecession funds in the amount of \$1,456,255 included as intergovernmental revenues.
- (c) Trust and agency funds, grants, are included in revenue total in this and subsequent years.
- (d) Capital project fund revenues realized from the sale of a 25 million dollar bond issue are not included in total revenues.

TABLE III

COUNTY OF EL PASO, TEXASPROPERTY 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 (c)(h)(i)	PERCENT OF DELINQUENT TAXES TO TAX LEVY
1984	\$18,298,392	\$17,263,460	94.34	\$ 922,018(d)	\$18,185,478	99.38	\$1,940,487(e)	10.60
1983	17,319,055	16,193,417	93.50	1,097,995(f)	17,291,412	99.84	1,827,923(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

- (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) All previous years tax levies that have not been collected at the end of the fiscal year are shown as Outstanding Delinquent Taxes.
- (d) Includes \$13,058 Real and Personal Taxes levied by the State of Texas and accruing to the County of El Paso since November 22, 1982.
- (e) Includes \$42,406 Real and Personal Taxes levied by the State of Texas and Accruing to the County of El Paso since November 22, 1982.
- (f) 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.
- (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.
- (h) 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.
- (i) 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.

TABLE IV

COUNTY OF EL PASO, TEXAS

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY  
 LAST TEN FISCAL YEARS  
 (AMOUNTS IN THOUSANDS)

FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		RATIO OF ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
1984 (d)	\$6,622,546	\$6,622,546	\$1,496,626	\$1,496,626	\$8,119,172	\$8,119,172	1.00
1983 (c)	6,402,086	6,402,086	1,547,064	1,547,064	7,949,150	7,949,150	1.00
1982 (b)	6,211,392	6,211,392	1,576,385	1,576,385	7,787,777	7,787,777	1.00
1981	6,016,576	6,016,576	1,358,571	1,358,571	7,375,147	7,375,147	1.00
1980 (a)	6,031,304	6,031,304	1,523,167	1,523,167	7,554,471	7,554,471	1.00
1979	728,002	2,080,006	159,918	456,908	887,920	2,536,914	.35
1978	708,938	2,025,538	147,825	422,357	856,763	2,447,895	.35
1977	685,245	1,957,843	142,690	407,685	827,935	2,365,528	.35
1976	661,440	1,889,829	136,928	391,223	798,368	2,281,052	.35
1975	468,669	1,874,677	102,770	411,079	571,439	2,285,756	.25

- (a) 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.
- (b) In 1982, El Paso County adopted a tax increment financing plan. The County receives revenue only on the tax base established on January 1, 1982. In 1982, ad valorem taxes in the amount of \$47,687 on the increased assessed value of \$21,384,495 in the increment district were set aside for improvements in this district and not received by the County.
- (c) Includes tax increment levy removal on increased assessed values in the amount of \$27,131,224. Taxes paid on increased assessed value - \$62,667.
- (d) Includes tax increment levy removal on increased assessed value in the amount of \$2,906,689. Taxes paid on increased assessed value - \$6,713.89. Decrease from previous years is due to court imposed limitation.

COUNTY OF EL PASO, TEXAS

PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS  
(PER \$100 OF ASSESSED VALUE)  
LAST TEN FISCAL YEARS

FISCAL YEAR	COUNTY OF EL PASO			TOTAL	COUNTY						
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS		HOSPITAL THOMASON GENERAL	COUNTY COMMUNITY COLLEGE	YSLETA SCHOOL DISTRICT	EL PASO SCHOOL DISTRICT	CLINT SCHOOL DISTRICT	SOCORRO SCHOOL DISTRICT	FABENS SCHOOL DISTRICT
1984	.20404	.01698	.00996	.23098	.16186	.06473	.87060	.77410	1.38000	1.03000	1.07000
1983	.19296	.01597	.02205	.23098	.16186	.05493	.87060	.75770	1.08000	1.14000	1.07000
1982	.18013	.01302	.02985	.22300	.13116	.05273	.80500	.72600	1.08000	.94000	1.07000
1981	.14894	.02295	.02811	.20000	.12480	.02880	.73600	.72600	1.08000	.64000	1.07000
1980	.08807	.02043	.04070	.14920	.11700	.02854	.73000	.65600	.94000	.42400	.73000
1979	.65708	.16020	.03272	.85000	.26250	.08750	1.50000	1.49000	1.60650	1.55000	1.70000
1978	.67137	.13919	.03944	.85000	.26250	.08750	1.44000	1.52000	1.60650	1.55000	1.70000
1977	.65425	.15402	.04173	.85000	.26250	.08750	1.43850	1.52000	1.60650	1.54980	1.69995
1976	.67014	.13566	.04420	.85000	.26250	.08750	1.43850	1.32000	1.19000	1.54980	1.75000
1975	.66852	.15480	.07668	.90000	.18750	.08750	1.44000	1.32600	1.14750	1.55000	1.75000

TABLE V

ANTHONY TOWN	CLINT TOWN	EL PASO CITY	EPCOWA	HDN WATER IMPROVEMENT DISTRICT	WESTBURY WATER IMPROVEMENT DISTRICT	TORNILLO SCHOOL DISTRICT	CANUTILLO SCHOOL DISTRICT	SAN ELIZARO SCHOOL DISTRICT	ANTHONY SCHOOL DISTRICT	E.P.CO. RURAL FIRE PREV. DIST. # 1
.31000	.15700	.53120	.53000	.33990	1.10000	1.30000	.94000	1.90000	.96500	.03000
.31000	.16170	.53120	.53000	.34000	1.10000	1.38500	.94000	1.93000	.81000	.03000
.31000	.16000	.53120	.55550	.35000	1.10000	1.25000	.95000	1.51000	.78000	.03000
.31000	.16800	.53120	.53870		1.10000	1.07000	.97000	1.05000	.79000	.03000
.31000	.09000	.53120	.50500		1.25000	1.33000	1.85000	1.39000	1.09000	.03000
.31000	.26250	1.32000	.60000		1.25000	1.37000	1.72000	1.35000	1.10000	.02100
.31000	.26250	1.15000	.60000		1.25000	1.37000	1.32000	1.65000	1.78000	.02100
.31000	.26250	1.15000	.59976		1.25000	1.37000	1.32000	1.65000	1.78000	.01050
.21000	.26250	1.15000	.50050		1.25000	1.37000	1.32000	1.65000	1.24000	.01050
.21000	.25000	1.15100	.38000			1.15000	1.32000	2.10000	1.65000	

TABLE VI

COUNTY OF EL PASO, TEXAS  
 RATIO OF NET GENERAL BONDED DEBT  
 TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA  
 LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION	ASSESSED VALUE	GROSS BONDED DEBT	DEBT SERVICE MONIES AVAILABLE	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
1984	546,546 *	\$8,119,172,129	\$24,281,000	\$1,475,623	\$22,805,377	.28%	\$41.73
1983	526,000	7,922,019,117	24,811,000	672,620	24,138,380	.31%	45.89
1982	498,235	7,766,392,365	25,305,000	491,432	24,813,568	.32%	49.80
1981	486,702	7,375,146,920	25,368,000	164,298	25,203,702	.35%	51.78
1980	479,483	7,554,470,605	25,615,000	93,316	25,521,684	.34%	53.28
1979	448,330	887,919,750	958,150	231,994	726,156	.09%	1.62
1978	432,330	856,763,258	1,293,445	283,918	1,009,527	.12%	2.34
1977	414,500	705,108,223	1,627,882	272,900	1,354,982	.20%	3.27
1976	403,200	691,469,206	1,966,097	274,803	1,691,294	.25%	4.19
1975	392,400	486,782,661	2,394,032	304,798	2,089,234	.43%	5.32

\* Estimated

## TABLE VII

COUNTY OF EL PASO, TEXASCOMPUTATION OF LEGAL DEBT MARGIN  
SEPTEMBER 30, 1984

Assessed value of Real Property (in thousands)	<u>\$6,622,546</u>
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Assessed value of All Taxable Property (in thousands)	<u>\$8,119,172</u>
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Bonds Issued Under Article III,  
Section 52 of the Texas Constitution:

The County is authorized under Article III, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the County.

Debt limit, 25% of Real Property assessed value	\$1,655,636,499
---	-----------------

Amount of debt applicable to Constitutional	
---	--

Debt limit:	
-------------	--

Total bonded debt applicable	\$120,000
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Less debt service funds cash	<u>4,350</u>
------------------------------	--------------

<u>115,650</u>
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LEGAL DEBT MARGIN, BONDS ISSUED  
UNDER ARTICLE III, SECTION 52  
OF THE TEXAS CONSTITUTION

<u>\$1,655,520,849</u>
------------------------

Bonds Issued Under Article VIII, Section 9:

In addition to unlimited tax bonds, the County may issue statutorially authorized bonds payable from the proceeds of a limited ad valorem tax provided for in Article VIII, Section 9 of the State Constitution. Such constitutional provision provides that a county is limited to an ad valorem tax rate of \$0.80 per \$100 of assessed valuation for general fund, permanent improvement fund, road and bridge fund, and jury fund purposes.

COUNTY OF EL PASO  
COMPUTATION OF LEGAL DEBT MARGIN - (Continued)

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Chapter 2, Title 22, Vernon's Texas Civil Statutes. The principal amount of all bonds which may be issued under the provisions of such Chapter is limited in the aggregate to 5% of the assessed valuation.

DEBT LIMIT, 5% OF ASSESSED VALUE \$405,958,606

Amount of debt applicable to constitutional  
debt limit:

Total bonded debt applicable	\$24,221,000	
Less debt service funds cash	<u>1,471,273</u>	<u>22,749,727</u>

LEGAL DEBT MARGIN, BONDS ISSUED  
UNDER CHAPTER 2, TITLE 22,  
VERNON'S TEXAS CIVIL STATUTES \$383,208,879

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TABLE VIII

COUNTY OF EL PASO, TEXASCOMPUTATION OF OVERLAPPING DEBT  
SEPTEMBER 30, 1984

JURISDICTION	NET DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO EL PASO COUNTY	AMOUNT APPLICABLE TO EL PASO COUNTY
County of El Paso, Texas	\$ 24,281,000	100%	\$ 24,281,000
County Hospital - R. E. Thomason General	1,175,000	100%	1,175,000
County Community College	13,400,000	100%	13,400,000
Ysleta School District	92,085,000	100%	92,085,000
El Paso School District	92,377,879	100%	92,377,879
Clint School District	2,563,000	100%	2,563,000
Socorro School District	13,031,000	100%	13,031,000
Fabens School District	210,000	100%	210,000
Anthony Town	142,000	100%	142,000
Clint Town	-0-	-	-0-
El Paso City	39,255,000	100%	39,255,000
El Paso County Water Authority	2,575,000	100%	2,575,000
Hacienda del Norte Water Improvement Distr.	-0-	-	-0-
Westbury Water Improvement District	700,000	100%	700,000
Tornillo School District	151,000	100%	151,000
Canutillo School District	5,450,540	100%	5,450,540
San Elizaro School District	1,000,000	100%	1,000,000
Anthony School District	978,460	100%	978,460
El Paso County Rural Fire Prevention District # 1	-0-	-	-0-
	<u>\$289,374,879</u>		<u>\$289,374,879</u>

TABLE IX

COUNTY OF EL PASO, TEXASRATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES  
LAST TEN FISCAL YEARS

FISCAL YEAR ENDED SEP. 30	PRINCIPAL	INTEREST PLUS AGENT AND CONCOMITANT FEES	TOTAL DEBT SERVICE	TOTAL GENERAL EXPENDITURE (1)	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
1984	\$530,000	\$1,658,764	\$2,188,764	\$35,959,736	.061%
1983	494,000	1,729,287	2,223,287	29,640,956	.075%
1982	63,000	1,715,008	1,778,008	23,793,748	.075%
1981	247,000	2,576,091	2,823,091	23,006,147	.123%
1980	261,000	34,332	295,332	13,654,934	.022%
1979	295,000	45,106	340,106	15,395,549	.022%
1978	284,000	55,850	339,850	14,138,866	.024%
1977	278,000	65,741	343,741	12,293,022	.028%
1976	357,000	76,789	433,789	11,244,380	.039%
1975	350,000	89,709	439,709	10,539,332	.042%

(1) Includes General, Special Revenue and Debt Service Funds.

TABLE X

COUNTY OF EL PASO, TEXASDEMOGRAPHIC STATISTICS  
1973 TO 1983

YEAR	POPULATION	PER CAPITA INCOME	UNEMPLOY- MENT RATE	MEDIAN AGE	EDUCATION LEVEL	PERCENT ENROLLED IN SCHOOLS (AGES 3-34)
1983	516,081	\$6,190	11.3	25.7	12.5	55.1
1982	504,021	5,895	11.5	25.5	12.5	54.9
1981	491,960	5,601	7.2	25.2	12.4	54.8
1980	479,899	5,306	8.0	25.0	12.3	54.6
1979	467,838	5,011	6.4	24.8	12.2	54.4
1978	455,777	4,717	9.7	24.5	12.1	54.3
1977	443,717	4,422	7.1	24.3	12.1	54.1
1976	431,657	4,127	6.8	24.1	12.0	53.9
1975	419,595	3,833	6.4	23.9	11.9	53.8
1974	407,534	3,538	9.7	23.6	11.8	53.6
1973	395,473	3,243	7.1	23.4	11.7	53.4

## SOURCES:

- 1) Bureau of Business & Economic Research, University of Texas at El Paso.
- 2) 1970 and 1980 United States Census.
- 3) Texas Department of Labor Reports.

TABLE XI

COUNTY OF EL PASO, TEXASPROPERTY VALUES,  
CONSTRUCTION AND BANK DEPOSITS

YEAR	PROPERTY VALUE			BANK DEPOSITS (3) (000)	CONSTRUCTION (3)			TOTAL (000)
	MARKET VALUE TAXABLE PROPERTY (000)	EXEMPTIONS (000)	NET TAXABLE MARKET VALUE (000)		RESIDENTIAL UNITS AUTHORIZED	COMMERCIAL AND RESIDENTIAL (000)	PUBLIC BUILDINGS (000)	
1984	\$8,806,889	\$687,717	\$8,119,172	\$2,671,677 (1)	3,420 (1)	\$221,289 (1)	\$14,884 (1)	\$ 236,173 (1)
1983	8,524,819	575,669	7,949,150	2,656,354	6,529	281,408	32,490	313,898
1982	8,289,300	501,523	7,787,777	2,238,616	4,111	212,497	40,627	253,124
1981	7,785,852	410,705	7,375,147	1,897,481	2,362	193,380	19,817	213,197
1980	7,816,220	261,749	7,554,471	1,656,873	3,169	202,988	53,002	255,990
1979	2,596,253	59,339	2,536,914	1,542,448	3,574	219,026	19,052	238,078
1978	2,503,588	55,693	2,447,895	1,421,828	4,441	193,126	26,010	219,136
1977	(2)	(2)	2,365,528	1,370,272	4,542	178,265	36,524	214,789
1976	(2)	(2)	2,281,052	1,236,358	123	9,914	1,309	11,223
1975	(2)	(2)	2,285,756	(2)	(2)	(2)	(2)	(2)

(1) Through September 1984.

(2) Information not available.

(3) Source: El Paso Chamber of Commerce Research Department.

TABLE XII

COUNTY OF EL PASO, TEXAS

## PRINCIPAL TAXPAYERS

FISCAL YEAR ENDED SEPTEMBER 30, 1984

TAXPAYER	TYPE OF BUSINESS	1984 ASSESSED VALUE	PERCENTAGE OF TOTAL VALUATION
El Paso Electric Company	Electric Utility	\$153,595,000	100%
Mountain Bell	Telephone Communications	138,120,000	100%
Chevron U.S.A.	Oil Refinery	101,279,000	100%
ASARCO, American	Smelting & Refining	56,728,000	100%
Phelps Dodge	Copper Refinery	50,044,000	100%
El Paso Natural Gas Co.	Natural Gas Pipeline Supplier	44,391,000	100%
Safeway Stores	Grocery Warehouse & Retail Seller	42,101,000	100%
Texaco, Inc.	Oil Refinery	40,093,000	100%
Southern Union Gas Co.	Natural Gas Distributor	37,994,000	100%
State National Bank	Banking	30,752,000	100%

TABLE XIII

COUNTY OF EL PASO, TEXASTAX RATES AND FUND ALLOCATION  
FOR THE LAST TEN YEARS

YEAR	TOTAL TAX RATE	GENERAL FUND	ROAD AND BRIDGE FUND	DEBT SERVICE FUND
1984	.23098	.20404	.01698	.00996
1983	.23098	.19296	.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

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, TEXASMISCELLANEOUS STATISTICS  
FISCAL YEAR ENDED SEPTEMBER 30, 1984

<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 County in 1911 and Hudspeth County in 1915.			
<u>Form of Government</u>	A public corporation and a political subdivision of the State of Texas.			
<u>Geography</u>	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.			
<u>Climatic Conditions</u>	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.			
<u>Population</u>	1880	3,845		
	1950	194,986		
	1960	314,070		
	1970	359,291		
	1980	479,899		
	1984	546,546	(Estimated)	
<u>Employment</u>				Unemploy- ment Rate
	<u>Year</u>	<u>Work Force</u>	<u>Employed</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	198,632	174,200	12.3%
	1984 (September)	206,800	186,000	10.1%

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

Education

University of Texas at El Paso, Enrollment -  
 15,243 students  
 El Paso Community College, Enrollment -  
 13,930 students  
 Twenty-one High Schools  
 Fifteen Junior High Schools  
 One-hundred fourteen Intermediate & Elementary  
 Schools  
 Private Schools include 17 Elementary and 5 High  
 Schools  
 Twenty-three Business and Vocational 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>1981</u>	<u>1982</u>	<u>1983</u> (Estimated)
	\$2,167,432,000	\$2,107,710,000	\$2,388,035,000

Cultural

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