



# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30**

*1985*

COUNTY OF EL PASO, TEXAS

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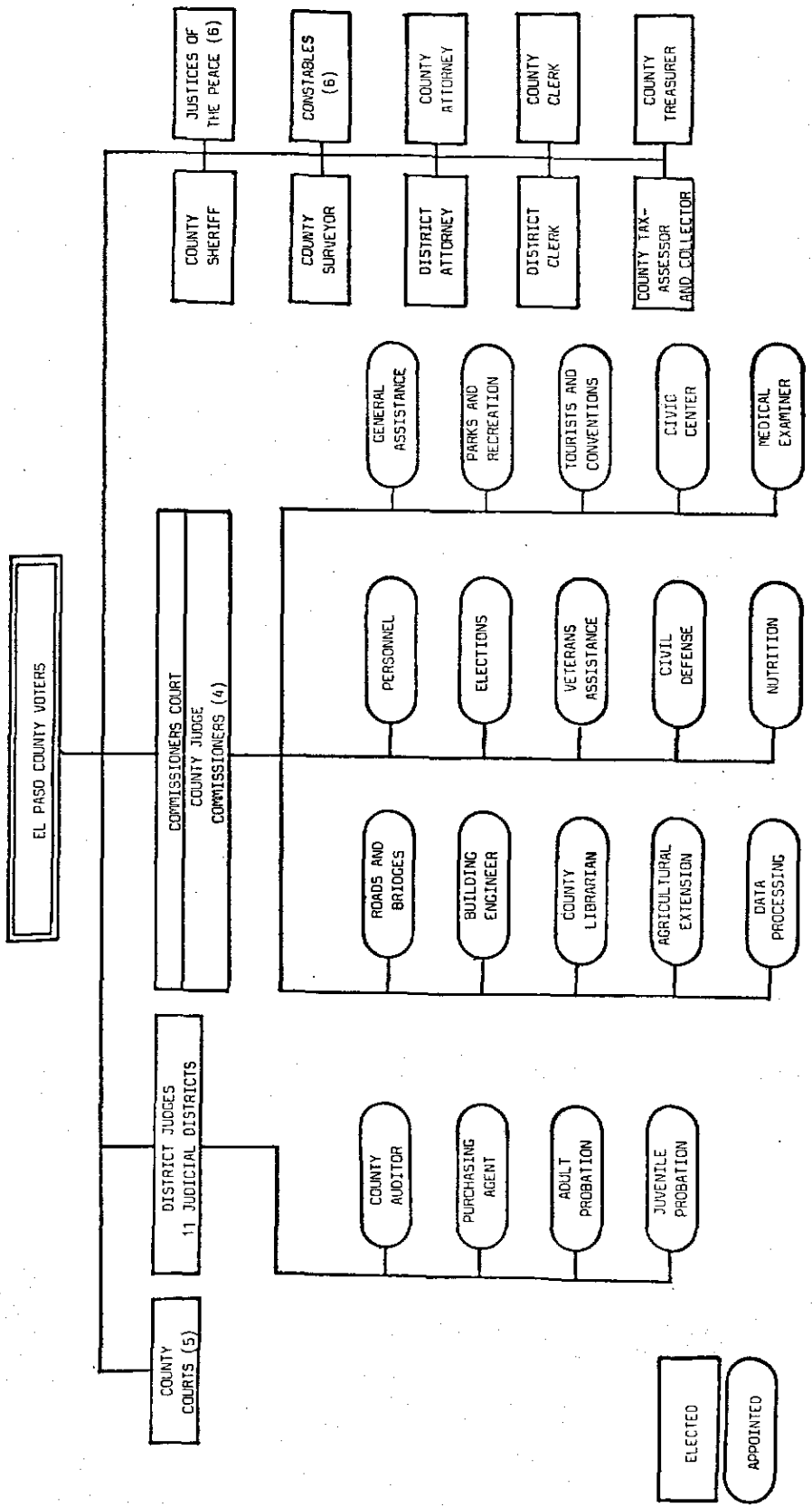
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EL PASO COUNTY ORGANIZATIONAL CHART  
 SEPTEMBER 30, 1985



ELECTED  
 APPOINTED

COUNTY OF EL PASO, TEXAS

1 9 8 5

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

Luther Jones	County Attorney
Steve E. Seely	County Auditor
Hector Enriquez, Jr.	County Clerk
Mary Jo Lee	County Personnel Director
Piti Vasquez	County Purchasing Agent
Leo Samaniego	County Sheriff
James S. Hicks	County Tax Assessor/Collector
Marshall T. Finley	County Treasurer
Steve W. Simmons	District Attorney
Edelmira Rubalcaba	District Clerk



# COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

S. E. SEELY  
COUNTY AUDITOR

206 CITY-COUNTY BUILDING  
EL PASO, TEXAS 79901  
(915) 548-2037

January 13, 1986

The Honorable District Judges of El Paso County and  
Honorable Members of El Paso County Commissioners Court

Dear District Judges and Members of Commissioners Court:

Pursuant to Article 1665, Vernon's Annotated Civil Statutes of the State of Texas, the Comprehensive Annual Financial Report (CAFR) of the County of El Paso for the fiscal year ended September 30, 1985, is submitted herewith.

### THE REPORTING ENTITY

In accordance with guidelines prescribed by the Governmental Accounting Standards Board (GASB) and the Governmental Accounting Research Foundation of the Governmental Finance Officers Association, the entities and funds related to the County of El Paso included in the CAFR are considered to be the oversight responsibility of Commissioners Court.

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, 1984 and September 30, 1985:

<u>Revenue Source</u>	<u>1984</u>	<u>1985</u>	Increase or <u>(Decrease)</u>	Percent of Increase or <u>(Decrease)</u>
Taxes	\$19,303,754	\$20,761,236	\$1,457,482	7.6
Licenses and Permits	162,348	138,878	(23,470)	(14.5)
Intergovernmental	6,811,816	7,046,388	234,572	3.4
Charges for Services	8,665,079	8,433,299	(231,780)	(2.7)
Fines and Forfeitures	522,252	823,295	301,043	57.6
Miscellaneous	3,594,229	5,023,874	1,429,645	39.8
Other	935,550	305,518	(603,032)	(67.3)
Total Revenues	\$39,995,028	\$42,532,488	\$2,537,460	6.3

<u>Expenditure Function</u>	<u>1984</u>	<u>1985</u>	<u>Increase or (Decrease)</u>	<u>Percent of Increase or (Decrease)</u>
General Government	\$ 9,866,915	\$12,116,329	\$ 2,249,414	22.8
Administration of Justice	3,014,453	3,196,342	181,889	6.0
Public Safety	8,731,584	9,927,529	1,195,945	13.7
Health and Welfare	4,983,779	3,805,697	(1,178,082)	(23.6)
Resource Development	2,342,783	2,569,990	227,207	9.7
Culture and Recreation	1,171,212	1,622,393	451,181	38.5
Roads and Bridges	1,291,376	1,247,420	(43,956)	(3.4)
Debt Service	2,188,764	2,152,606	(36,158)	(1.7)
Capital Outlays	2,670,309	4,154,019	1,483,710	55.6
Total Expenditures	\$36,261,175	\$40,792,325	\$ 4,531,150	12.5
Total Other Financing Sources	801,768	663,341	(138,427)	(17.3)
CHANGES IN FUND BALANCES	\$ 4,535,621	\$ 2,403,504	\$(2,132,117)	(47.0)

#### ACCOUNTING METHODS AND POLICIES

The accounting methods and policies of the County of El Paso conform to generally accepted accounting principles for state and local governmental units as prescribed in the Codification of Governmental Accounting and Financial Reporting Standards published as of November 1, 1984 by the GASB and the Government Finance Officers Association. This codification is intended to provide authoritative accounting and financial reporting guidance for state and local governmental entities.

#### 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, 1985. The cash balances as of September 30, 1984, and September 30, 1985, are shown in the following table:

	September 30, <u>1984</u>	September 30, <u>1985</u>
Operating Funds:		
General Fund	\$4,124,840	\$5,510,490
Special revenue funds	959,326	1,406,820
Debt service fund	8,509	61,926
Trust and agency funds	841,335	1,339,489
Total	<u>\$5,934,010</u>	<u>\$8,318,725</u>

The above amount of \$5,510,490 shown as the General Fund cash balance on September 30, 1985, includes cash totaling \$3,909,475 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 earnings by fund during the fiscal years ended September 30, 1984 and September 30, 1985 were:

	September 30, <u>1984</u>	September 30, <u>1985</u>
General fund	\$1,512,474	\$1,932,089
Special revenue funds	338,501	337,232
Debt service fund	93,902	168,926
Capital projects funds	96,810	-0-
Trust and agency funds	69,237	45,760
Total	<u>\$2,110,924</u>	<u>2,484,007</u>

### 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, 1985, the general fixed assets of the County totaled \$54,105,939. 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, 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 monies received by the County in depository banks selected by Commissioners Court and countersigning all County checks. Also, he 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 State District Judges of El Paso County. He is responsible for substantially all County finances and accounting control functions. Some of his principal responsibilities include financial reporting, internal auditing, designing accounting systems, 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.

## Public Safety

Major expenditures under this function are for the County Sheriff's activities including a detention facility, ambulance services, civil defense and fire prevention.

## 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 made 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 8, 1984, members of Commissioners Court adopted an operating budget for the twelve-month period ending September 30, 1985, in the amount of \$39,331,599. This budget was increased by \$2,491,802 with the following twelve budgetary amendments:

<u>Budgetary Amendment Number</u>	<u>Approved by Commissioners Court on</u>	<u>Amount of Amendment</u>
1	November 26, 1984	\$ 728,738
2	January 14, 1985	159,656
3	January 28, 1985	(41,000)
4	February 25, 1985	24,000
5	March 18, 1985	215,985
6	April 1, 1985	420,008
7	May 6, 1985	19,800
8	May 20, 1985	27,300
9	June 10, 1985	293,875
10	July 1, 1985	179,840
11	July 22, 1985	433,600
12	August 26, 1985	30,000
		<u>\$2,491,802</u>

After the approval of these twelve budgetary amendments, the operating budget totaled \$41,823,401. This is an increase of \$5,232,853 over the amended operating budget for the fiscal year ended September 30, 1984, which totaled \$36,590,548.

## 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, 1985, totaled \$3,246,465. The County's 1985-86 Operating Budget includes estimated U.S. Treasury Revenue Sharing receipts of \$2,100,000. Legislation has been enacted to continue the Federal Revenue Sharing Program through the period ending September 30, 1986; however, it is anticipated that the program will be completely terminated on September 30, 1986.


INDEPENDENT AUDIT

In accordance with Texas statutes, the Commissioners Court on January 14, 1985, appointed the independent certified public accounting firm of Colton, Stoner, Starr, Theisen, Armijo & Co. to perform the 1984-85 fiscal year County financial audit. The independent auditors' report is included in this report.

ACKNOWLEDGEMENTS

I hereby express my thanks to the many people 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

... COLTON  
... STONER  
... STARR  
... THEISEN  
... ARMIJO  
... & CO.

Certified Public  
Accountants

Martin N. Colton CPA  
Philip D. Stoner CPA  
Leonard W. Starr CPA  
Mary L. Theisen CPA  
F. S. Armijo CPA

George Davis CPA/Associate

County Judge and  
Members of Commissioners Court  
County of El Paso  
El Paso, Texas

We have examined the general purpose financial statements of the County of El Paso, Texas, as of and for the year ended September 30, 1985, 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 general purpose financial statements referred to above present fairly the financial position of each of the fund types and account groups of the County of El Paso, Texas, at September 30, 1985, and the results of operations of such fund types 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 general purpose financial statements. 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 general purpose financial statements of the County of El Paso, Texas. The financial information section has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the fund types and account groups included in the general purpose financial statements taken as a whole. The statistical section has not been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, accordingly, we express no opinion on it.

*Colton, Stoner, Starr, Theisen, Armijo & Co*

December 20, 1985

4171 North Mesa Street, Suite B100 • El Paso, Texas 79902 • 915 542-1733

A Professional Corporation

COUNTY OF EL PASO

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
 SEPTEMBER 30, 1985  
 WITH COMPARATIVE AMOUNTS FOR 1984

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	AGENCY	GENERAL FIXED ASSETS	GENERAL LONG- TERM DEBT	1985	1984
<b>A S S E T S</b>								
Cash.....	\$5,510,490	\$1,406,820	\$61,926	\$1,339,489			\$8,318,725	\$5,934,010
Cash with Fiscal Agent....								62,040
Investments at cost (approximates market)...	13,195,725	2,715,400	316,600	495,000			16,722,725	17,010,725
Receivables (net of allow- ances for uncollectibles):								
Taxes (Note 3).....								
Accounts.....	582,048	974,636	2,133	300,217			1,859,034	1,906,776
Due from other funds.....	771,125	170,349		7,772			949,246	1,006,251
Due from other govern- mental agencies.....	301,282	769,961					1,071,243	325,606
Inventory of supplies.....	13,974						13,974	21,681
Fixed assets (Note 4).....					\$54,105,939		54,105,939	52,147,758
Amount available in debt service fund.....						\$319,540	319,540	1,475,623
Amount to be provided for retirement of general long-term debt.....						25,239,176	25,239,176	24,267,707
<b>TOTAL ASSETS.....</b>	<b>\$20,374,644</b>	<b>\$6,037,166</b>	<b>\$380,659</b>	<b>\$2,142,478</b>	<b>\$54,105,939</b>	<b>\$25,558,716</b>	<b>\$108,599,602</b>	<b>\$104,158,177</b>
<b>L I A B I L I T I E S</b>								
Vouchers payable.....	2,746,472	383,908		443,501			3,573,881	3,213,423
Matured bonds and interest payable.....			61,120				61,120	62,040
Equipment contracts pay- able (Note 5).....						1,808,716	1,808,716	1,462,330
Due to other funds.....	155,636	769,587		10,772		935,995	935,995	1,006,251
Due to other governmental agencies.....	1,747,380	122,565		1,684,974			3,554,919	2,669,054
Deferred revenues.....	247,004	2,237		3,231			252,472	751,571
General obligation bonds payable (Note 6).....						23,750,000	23,750,000	24,281,000
<b>Total liabilities..</b>	<b>4,896,492</b>	<b>1,278,297</b>	<b>61,120</b>	<b>2,142,478</b>		<b>25,558,716</b>	<b>33,937,103</b>	<b>33,445,669</b>
<b>F U N D E Q U I T Y</b>								
Investment in general fixed assets.....					54,105,939		54,105,939	52,147,758
Fund balance:								
Reserved for inventory, payroll and petty cash funds.....	40,074	100					40,174	47,881
Reserved for health and life benefits.....	150,000	9,247					159,247	411,694
Reserved for debt service.....			319,539				319,539	1,475,623
Reserved for encum- brances.....	622,118	659,858					1,281,976	722,300
Unreserved:								
Designated for spe- cific programs.....	8,345,687	1,319,255					9,664,942	7,531,953
Designated for subse- quent year's expen- ditures (Note 7).....	6,116,517	1,999,996					8,116,513	7,473,594
Undesignated.....	203,756	770,413					974,169	901,705
<b>Total fund equity.....</b>	<b>15,478,152</b>	<b>4,758,869</b>	<b>319,539</b>		<b>54,105,939</b>		<b>74,662,499</b>	<b>70,712,508</b>
<b>TOTAL LIABILITIES AND FUND EQUITY.....</b>	<b>\$20,374,644</b>	<b>\$6,037,166</b>	<b>\$380,659</b>	<b>\$2,142,478</b>	<b>\$54,105,939</b>	<b>\$25,558,716</b>	<b>\$108,599,602</b>	<b>\$104,158,177</b>

The notes to the financial statements are an integral part of this statement.

COUNTY OF EL PASO, TEXAS  
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COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
YEAR ENDED SEPTEMBER 30, 1985  
WITH COMPARATIVE AMOUNTS FOR 1984

	GOVERNMENTAL FUND TYPES			TOTAL (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	1985	1984
<b>REVENUES:</b>					
Taxes.....	\$17,403,066	\$2,530,574	\$827,596	\$20,761,236	\$19,303,754
Licenses and permits.....	138,878			138,878	162,348
Intergovernmental.....	604,939	6,441,449		7,046,388	6,811,816
Charges for services.....	6,675,995	1,757,304		8,433,299	8,665,079
Fines and forfeitures.....	823,295			823,295	522,252
Miscellaneous.....	3,996,370	858,578	168,926	5,023,874	3,594,229
Other.....	282,312	23,206		305,518	935,550
<b>Total revenues.....</b>	<b>29,924,855</b>	<b>11,611,111</b>	<b>996,522</b>	<b>42,532,488</b>	<b>39,995,028</b>
<b>EXPENDITURES:</b>					
General government.....	10,231,738	1,884,591		12,116,329	9,866,915
Administration of justice.....	2,865,503	330,839		3,196,342	3,014,453
Public safety.....	8,815,089	1,112,440		9,927,529	8,731,584
Health and welfare.....	662,044	3,143,653		3,805,697	4,983,779
Resource development.....	123,531	2,446,459		2,569,990	2,342,783
Culture and recreation.....	1,398,161	224,232		1,622,393	1,171,212
Roads and bridges.....		1,247,420		1,247,420	1,291,376
Debt service:					
Principal retirement.....			531,000	531,000	530,000
Interest.....			1,619,120	1,619,120	1,654,285
Agent's fees.....			2,486	2,486	4,479
Capital outlays.....	2,860,792	1,293,227		4,154,019	2,670,309
<b>Total expenditures.....</b>	<b>26,956,858</b>	<b>11,682,861</b>	<b>2,152,606</b>	<b>40,792,325</b>	<b>36,261,175</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>2,967,997</b>	<b>(71,750)</b>	<b>(1,156,084)</b>	<b>1,740,163</b>	<b>3,733,853</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Assumption of long-term equipment contracts payable (Note 5).....	1,536,477			1,536,477	733,626
Operating transfers in.....		548,767		548,767	2,279,718
Operating transfers out.....	(1,267,769)	(154,134)		(1,421,903)	(2,211,576)
<b>Total other financing sources (uses).....</b>	<b>268,708</b>	<b>394,633</b>		<b>663,341</b>	<b>801,768</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES).....</b>	<b>3,236,705</b>	<b>322,883</b>	<b>(1,156,084)</b>	<b>2,403,504</b>	<b>4,535,621</b>
<b>FUND BALANCE OCTOBER 1, 1984.....</b>	<b>12,241,447</b>	<b>4,435,986</b>	<b>1,475,623</b>	<b>18,153,056</b>	<b>14,029,129</b>
<b>FUND BALANCE, SEPTEMBER 30, 1985</b>	<b>\$15,478,152</b>	<b>\$4,758,869</b>	<b>\$319,539</b>	<b>\$20,556,560</b>	<b>\$18,564,750</b>

The notes to the financial statements are an integral part of this statement.



COUNTY OF EL PASO, TEXAS  
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COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES  
YEAR ENDED SEPTEMBER 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1984

	GENERAL FUND			SPECIAL REVENUE FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>						
Taxes.....	\$14,729,697	\$17,403,066	\$2,673,369	\$1,881,984	\$2,083,500	\$201,516
Licenses and permits.....	104,900	138,878	33,978			
Intergovernmental revenues.....	633,900	604,939	(28,961)	3,679,178	3,881,413	202,235
Charges for services.....	5,454,141	6,675,995	1,221,854	1,675,214	1,757,304	82,090
Fines and forfeitures.....	443,900	823,295	379,395			
Miscellaneous revenues.....	2,159,500	3,996,370	1,836,870	214,700	417,459	202,760
Other.....	35,400	282,312	246,912	16,300	23,206	6,906
<b>Total revenues.....</b>	<b>23,561,438</b>	<b>29,924,855</b>	<b>6,363,417</b>	<b>7,467,376</b>	<b>8,162,882</b>	<b>695,507</b>
<b>EXPENDITURES:</b>						
General government.....	11,266,759	10,231,738	1,035,021	2,251,883	1,884,591	367,292
Administration of justice.....	3,226,212	2,865,503	360,709			
Public safety.....	9,043,697	8,815,089	228,608	1,025,487	999,083	26,404
Health and welfare.....	705,419	662,044	43,375	2,076,285	1,624,856	451,429
Resource development.....	130,824	123,531	7,293	2,496,257	2,310,937	185,320
Culture - recreation.....	1,492,794	1,398,161	94,633	63,085	55,177	7,908
Roads and bridges.....				1,410,283	1,247,420	162,863
Capital outlays.....	2,468,742	2,860,792	(392,050)	487,711	325,885	161,826
<b>Total expenditures.....</b>	<b>28,334,447</b>	<b>26,956,858</b>	<b>1,377,589</b>	<b>9,810,991</b>	<b>8,447,949</b>	<b>1,363,042</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>(4,773,009)</b>	<b>2,967,997</b>	<b>7,741,006</b>	<b>(2,343,615)</b>	<b>(285,066)</b>	<b>2,058,549</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Assumption of long-term equipment contracts payable (Note 5).....		1,536,477	1,536,477			
Operating transfer in.....				185,000		(185,000)
Operating transfer out.....	(1,141,086)	(1,267,769)	(126,683)	(98,172)	(89,044)	9,128
Net decrease in prior year's fund balance.....	5,914,095		(5,914,095)	2,256,787		(2,256,787)
<b>Total other financing sources (uses).....</b>	<b>4,773,009</b>	<b>268,708</b>	<b>(4,504,301)</b>	<b>2,343,615</b>	<b>(89,044)</b>	<b>(2,432,658)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDI- TURES AND OTHER FINANCING SOURCES (USES).....</b>	<b>\$0</b>	<b>\$3,236,705</b>	<b>\$3,236,705</b>	<b>\$0</b>	<b>(374,110)</b>	<b>(374,110)</b>
<b>FUND BALANCE, OCTOBER 1, 1984.....</b>		<b>12,241,447</b>			<b>3,211,525</b>	
<b>FUND BALANCE, SEPTEMBER 30, 1985.....</b>		<b>\$15,478,152</b>			<b>\$2,837,415</b>	

The notes to the financial statements are an integral part of this statement.

TOTAL - MEMORANDUM ONLY

NON-BUDGETED ACTUAL	TOTAL ACTUAL	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	NON-BUDGETED ACTUAL	TOTAL ACTUAL 1985	TOTAL ACTUAL 1984
(NOTE 8)					(NOTE 8)		
\$447,074	\$2,530,574	\$16,611,681	\$19,486,566	\$2,874,885	\$447,074	\$19,933,640	\$17,573,128
		104,900	138,878	33,978		138,878	162,348
2,560,036	6,441,449	4,313,078	4,486,352	173,274	2,560,036	7,046,388	6,811,816
	1,757,304	7,129,355	8,433,299	1,303,944		8,433,299	8,665,079
		443,900	823,295	379,395		823,295	522,252
441,118	858,578	2,374,200	4,413,830	2,039,630	441,118	4,854,948	3,403,517
	23,206	51,700	305,518	253,818		305,518	935,550
3,448,228	11,611,111	31,028,814	38,087,738	7,058,924	3,448,228	41,535,966	38,073,690
	1,884,591	13,518,642	12,116,329	1,402,313		12,116,329	9,866,915
330,839	330,839	3,226,212	2,865,503	360,709	330,839	3,196,342	3,014,453
113,357	1,112,440	10,069,184	9,814,172	255,012	113,357	9,927,529	8,731,584
1,518,797	3,143,653	2,791,704	2,286,900	494,804	1,518,797	3,805,697	4,983,779
135,522	2,446,459	2,627,081	2,434,468	192,613	135,522	2,569,990	2,342,783
169,055	224,232	1,555,879	1,453,338	102,541	169,055	1,622,393	1,171,212
	1,247,420	1,410,283	1,247,420	162,863		1,247,420	1,291,376
967,342	1,293,227	2,956,453	3,186,677	(230,224)	967,342	4,154,019	2,368,870
3,234,912	11,682,861	38,145,438	35,404,907	2,740,631	3,234,912	38,639,719	33,770,972
213,316	(71,750)	(7,116,624)	2,682,931	(9,799,555)	213,316	2,896,247	4,302,718
			1,536,477	1,536,477		1,536,477	733,626
548,767	548,767	185,000	(185,000)		548,767	548,767	1,112,479
(65,090)	(154,134)	(1,239,258)	(1,356,813)	(117,555)	(65,090)	(1,421,903)	(1,044,337)
		8,170,882	(8,170,882)				
483,677	394,633	7,116,624	179,664	(6,936,960)	483,677	663,341	801,768
696,993	322,883	\$0	2,862,595	\$2,862,595	696,993	3,559,588	5,104,486
1,224,461	4,435,986		15,452,972		1,224,461	16,677,433	11,984,641
\$1,921,454	\$4,758,869		\$18,315,567		\$1,921,454	\$20,237,021	\$17,089,127

COUNTY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
SEPTEMBER 30, 1985

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

COUNTY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS  
SEPTEMBER 30, 1985

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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 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 short-term 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.

COUNTY OF EL PASO, TEXAS  
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

- (C) Encumbrances at year-end are excluded from current year expenditures and reported as reservations of fund equity.

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.

Sick Leave Pay

Employees are paid by a prescribed formula for absences due to 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, 1985. 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

The two 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.

COUNTY OF EL PASO, TEXAS  
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Deferred Revenue Recognition

Under the modified accrual basis of accounting, revenues are often measurable but not available. 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 also means legally, administratively and physically available. The County's deferred revenues have met asset-recognition criteria but not revenue-recognition criteria.

Long-Term Liabilities

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

Designated Fund Equity

Designated fund equity represents that portion of fund equity for which the County has made tentative 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 compliance with criteria of the GASB, this 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

COUNTY OF EL PASO, TEXAS  
NOTES TO FINANCIAL STATEMENTS

2. THE ENTITY - (Continued)

Fabens Independent School District  
San Elizario Independent School District  
Socorro Independent School District  
Tornillo Independent School District  
Ysleta Independent School District  
City of El Paso  
Town of Anthony  
Town of Clint  
R. E. Thomason General Hospital  
El Paso County Community College  
El Paso County Rural Fire Prevention District  
El Paso County Water Authority  
Hacienda del Norte Water Improvement District  
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:

- (1) requires 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) requires that the value of real property within the appraisal district be reviewed at least once every five years;



COUNTY OF EL PASO, TEXAS  
 NOTES TO FINANCIAL STATEMENTS

3. PROPERTY TAXES - (Continued)

(4) requires 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.

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's policy is to set an allowance for uncollectible taxes equal to delinquent taxes receivable. Thus, at September 30, 1985, the delinquent taxes receivable in each of the following funds has been fully reserved:

General Fund. . . . .	\$2,545,167
Road and Bridge Fund. . . . .	238,311
Debt Service Fund . . . . .	296,274
Total	<u>\$3,079,752</u>

4. GENERAL FIXED ASSETS

Changes in General Fixed Assets during the year ended September 30, 1985, are summarized as follows:

	Balance 10/01/84	Additions	Deletions	Balance 09/30/85
Land. . . . .	\$ 2,935,807	\$ 9,517		\$ 2,945,324
Building and other improvements . . . . .	41,144,045	92,113		41,236,158
Construction in progress . . . . .	107,367	30,000	\$125,916	11,451
Machinery and equipment. . . . .	5,846,311	2,193,164	240,697	7,798,778
Roads, bridges and flood control. . . . .	2,114,228			2,114,228
<b>TOTALS . . . . .</b>	<u>\$52,147,758</u>	<u>\$2,324,794</u>	<u>\$366,613</u>	<u>\$54,105,939</u>

5. CAPITAL LEASES AND INSTALLMENT PURCHASES

The County had the following outstanding capital lease/installment purchase obligations on September 30, 1985:

COUNTY OF EL PASO, TEXAS  
 NOTES TO FINANCIAL STATEMENTS

CAPITAL LEASES AND INSTALLMENT PURCHASES - (Continued)

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

Leases (two) dated April 15, 1985 and June 27, 1985 with the Municipal Leasing Corporation for computer equipment.

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, 1985:

<u>Year Ended September 30</u>	<u>Municipal Leasing Corporation</u>	<u>Executone Telephone System</u>	<u>Totals</u>
1986 . . . . .	\$ 749,628	\$ 73,018	\$ 822,646
1987 . . . . .	710,604	73,018	783,622
1988 . . . . .	359,388	42,639	402,027
1989 . . . . .	179,694		179,694
Total minimum lease payments . . . . .	1,999,314	188,675	2,187,989
Less amount representing interest . . . . .	344,305	34,968	379,273
Present value of net minimum payments . . . . .	<u>\$1,655,009</u>	<u>\$153,707</u>	<u>\$1,808,716</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, 1985</u>
Permanent Improvement Detention Facility Bonds, Series 1980 . . . . .	01-01-80	07-01-02	5.5-7.5%	<u>\$23,750,000</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:

	1983-84 <u>Oct. 1 - Sept. 30</u>	1984-85 <u>Oct. 1 - Sept. 30</u>
Bonds payable, Oct 1	\$24,811,000	\$24,281,000
Bonds retired during fiscal period. . .	<u>530,000</u>	<u>531,000</u>
Bonds payable, September 30 . . .	<u>\$24,281,000</u>	<u>\$23,750,000</u>

Prior to defeasance of these bonds (as explained in Note 11), a yearly summary of the total debt service requirements for principal and interest for all bonded indebtedness was:

<u>YEAR OF MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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>\$23,750,000</u>	<u>\$16,515,100</u>	<u>\$40,265,100</u>

COUNTY OF EL PASO, TEXAS  
 NOTES TO FINANCIAL STATEMENTS

7. FUND BALANCES DESIGNATED FOR SUBSEQUENT YEAR'S EXPENDITURES

The amount of \$6,116,517 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, 1985.

The amount of \$1,999,996 has been classified as designated for subsequent year's expenditures in the Special Revenue Fund. The components of this amount are:

<u>FUND</u>	<u>AMOUNT</u>
Road and Bridge	\$ 130,850
Revenue Sharing	1,241,342
Civic, Convention and Tourist Center	18,567
Tourist Promotion	95,855
Ascarate Park Improvement	134,685
Child Support	80,467
Nutrition Program	287,617
HUD Community Block	14,357
Purchase of Services Juveniles	(2,022)
Victim Witness Services	(1,552)
Rape and Child Abuse	21,076
Sheriff Training Academy	22,982
Sheriff's Neighborhood Watch	(241)
Stop DWI	8,781
Texas Community Development Projects	(75,678)
Anti DWI	609
Fabens Utility Airport	9,817
Special Narcotics Unit	402
Westway Park	(4,163)
Temporary Emergency Relief	8,222
Energy Crisis Intervention-Electric	13,944
Energy Crisis Intervention-Water	912
Energy Crisis Intervention-Gas	(8,646)
Energy Crisis Intervention-Telephone	1,813
TOTAL	<u>\$1,999,996</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 periods. 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. Also included in non-budgeted are Coliseum Improvement, Tourist Promotion, and Ascarate Golf Course Improvement.

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:

<u>ASSETS</u>	TAX ASSESSOR- COLLECTOR	COUNTY CLERK	SHERIFF AND JP'S	DISTRICT CLERK	TOTAL
Cash . . . . .	\$2,150,104	\$ 482,773	\$ 460,714	\$ 815,884	\$3,909,475
Due from County . .	375	100,000			100,375
Due from other governments. . .			107,756		107,756
Receivables . . . .	4,267	56,009	2,530		62,806
Investments and time deposits. .		24,725		400,000	424,725
<b>TOTAL ASSETS</b>	<u>\$2,154,746</u>	<u>\$ 663,507</u>	<u>\$ 571,000</u>	<u>\$1,215,884</u>	<u>\$4,605,137</u>
<b>LIABILITIES</b>					
Due to County . . .	\$ 489,951	\$ 105,850	\$ 305,116	\$ 85,157	\$ 986,074
Due to other governments. . .	1,589,842	6,141	25,334	48,824	1,670,141
Accounts payable. . . . .	74,953	551,516	240,550	1,081,903	1,948,922
<b>TOTAL LIABILITIES</b>	<u>\$2,154,746</u>	<u>\$ 663,507</u>	<u>\$571,000</u>	<u>\$1,215,884</u>	<u>\$4,605,137</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 5% of gross earnings. 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 overfunded accrued liability. The total contributions of the County to the plan for the year ended September 30, 1985, were \$925,421, including amortization of prior services costs. As of December 31, 1984, the date of the latest available annual actuarial valuation of the system, the County's overfunded accrued liability was \$28,751.

11. SUBSEQUENT EVENT

On October 24, 1985 the County defeased the Permanent Improvement Detention Facility Bonds, Series 1980 (as described in Note 6) by issuing General Obligation Refunding Bonds, Series 1985. These bonds have a par value of \$25,155,000 and were sold at a discount of \$6,826,629. In connection with the defeasance, the County paid \$2,083,179 to Texas Commerce Bank-El Paso for the purchase of open market securities to be held in escrow for future bond obligation requirements. In addition, on October 24, 1985, Texas Commerce Bank-El Paso refunded \$140,193 to the County, which represents interest on bonds plus excess sources. The following schedule shows the total debt-service requirements for the new bonds:

COUNTY OF EL PASO, TEXAS  
 NOTES TO FINANCIAL STATEMENTS

11. SUBSEQUENT EVENT--(Continued)

<u>Year of Maturity</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Interest Rate</u>
1987		\$2,464,877	\$2,464,877	
1988	1,035,000	1,249,798	2,284,798	7.00%
1989	1,095,000	1,172,510	2,267,510	7.50%
1990	1,190,000	1,085,335	2,275,335	7.75%
1991	1,285,000	987,822	2,272,822	8.00%
1992	1,385,000	879,291	2,264,291	8.25%
1993	1,500,000	758,410	2,258,410	8.50%
1994	1,660,000	622,450	2,282,450	8.70%
1995	1,800,000	471,040	2,271,040	8.80%
1996	1,890,000	391,840	2,281,840	9.00%
1997	1,920,000	391,840	2,311,840	9.15%*
1998	1,910,000	391,840	2,301,840	9.30%*
1999	1,920,000	391,840	2,311,840	9.40%*
2000	2,015,000	299,150	2,314,150	9.20%
2001	2,220,000	103,230	2,323,230	9.30%
2002	2,330,000		2,330,000	9.75%
TOTALS	<u>\$25,155,000</u>	<u>\$11,661,273</u>	<u>\$36,816,273</u>	

\*Bonds were sold at a discount; this rate is the approximate yield to maturity

12. 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 feasible medical, dental and life coverage for the County of El Paso employees and their covered dependents.

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 claims paid during the policy year, beginning April 1, 1985, exceed \$125,000 per enrollee, all excess payments up to \$1,000,000 will be reimbursed to the fund. The maximum lifetime health benefit is \$1,000,000 per enrollee.

COUNTY OF EL PASO, TEXAS  
NOTES TO FINANCIAL STATEMENTS

13. 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, 1985.

14. 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, 1985, 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.

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COUNTY OF EL PASO, TEXAS

GENERAL FUND  
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
 YEAR ENDED SEPTEMBER 30, 1985  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1984

	ACTUAL		BUDGET 1985	VARIANCE FAVORABLE (UNFAVORABLE)
	1984	1985		
<b>TAXES</b>				
Current taxes.....	\$14,429,895	\$15,950,408	\$14,234,897	\$1,615,511
Delinquent taxes.....	770,344	1,331,965	404,800	927,165
Bingo taxes.....	74,259	220,693	90,000	130,693
Hotel/motel taxes.....				
<b>Total taxes.....</b>	<b>15,274,498</b>	<b>17,403,066</b>	<b>14,729,697</b>	<b>2,673,369</b>
<b>LICENSES AND PERMITS</b>				
Beer, wine and liquor licenses.....	128,423	128,007	67,900	60,107
Occupational licenses.....	29,175	8,871	34,000	(25,129)
Bail bond permits.....	4,750	2,000	3,000	(1,000)
<b>Total licenses and permits.....</b>	<b>162,348</b>	<b>138,878</b>	<b>104,900</b>	<b>33,978</b>
<b>INTERGOVERNMENTAL REVENUE</b>				
State per capita.....	24,854	58,677	25,000	33,677
State mixed beverage.....	811,656	532,484	602,800	(70,316)
Voter registration.....	60,501	13,778	6,100	7,678
<b>Total intergovern- mental revenue.....</b>	<b>897,011</b>	<b>604,939</b>	<b>633,900</b>	<b>(28,961)</b>
<b>CHARGES FOR SERVICES</b>				
Bail bond filing fees.....	25,812	31,531	20,000	11,531
County attorney.....	61,505	77,966	50,100	27,866
County tax assessor- collector.....	2,262,969	2,191,279	1,502,200	689,079
County clerk.....	940,238	912,587	782,100	130,487
County judge.....	53	740	100	640
Constables precincts 1-6.....	24,529	34,094	18,200	15,894
District clerk.....	446,339	378,118	337,300	40,818
Justices of the peace precincts 1-6.....	32,621	30,687	27,100	3,587
Judge county court-at-law:				
#1.....	1,405	799	2,000	(1,201)
#2.....	1,328	1,224	2,000	(776)
#3.....	1,634	1,287	2,000	(713)
#4.....	1,463	1,897	2,000	(1,03)
#5.....	1,102	1,152	2,000	(848)
County sheriff.....	325,987	369,866	285,100	84,766
Concession revenues.....	348,239	287,590	324,600	(37,010)
Acarate park entrance fees.....	213,634	36,666	128,641	(91,975)
Ascarate golf course.....	187,730	219,847	151,300	68,547
Coliseum security.....		16,782	40,000	(23,218)
Swimming pool receipts.....	13,530	8,990	10,100	11,110)
Rentals.....	175,695	312,291	193,500	118,791
Jail income - prisoners.....	1,922,395	1,520,572	1,302,000	218,572
Jail commissary sales.....	95,707	154,413	164,400	(9,987)
Jury fees.....	4,843	6,028	5,200	828
County sewage inspection fees.....	12,550	9,415	12,200	(2,785)
Collections.....	124,093	70,174	90,000	(19,826)
<b>Total charges for services.....</b>	<b>7,225,391</b>	<b>6,675,995</b>	<b>5,454,141</b>	<b>1,221,854</b>

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

	ACTUAL		BUDGET 1985	VARIANCE FAVORABLE (UNFAVORABLE)
	1984	1985		
<b>FINES AND FORFEITURES</b>				
Misdemeanor, forfeited bonds.....	521,666	821,748	443,400	378,348
Library.....	586	1,547	500	1,047
Total fines and forfeitures.....	522,252	823,295	443,900	379,395
<b>MISCELLANEOUS REVENUE</b>				
Interest income.....	1,512,474	1,932,089	942,800	989,289
Stationery stock sales.....	48,488	31,311	34,900	(3,589)
Reimbursement - City:				
Computer.....	838,023	1,365,281	700,000	665,281
Utilities.....	160,554	116,264	108,100	8,164
Maintenance.....	22,827	42,275	8,100	34,175
Tax consolidation.....		144,575		144,575
Reimbursement - CAD:				
Computer.....	323,982	295,770	300,000	(4,230)
Reimbursement - Adult Probation.....	79,334	67,411	65,600	1,811
Contributions/donations.....		983		983
Property sales.....		411		411
Total miscellane- ous revenue.....	2,985,682	3,996,370	2,159,500	1,836,870
OTHER REVENUE - Miscellaneous	577,420	282,312	35,400	246,912
TOTAL REVENUES.....	27,644,602	29,924,855	23,561,438	6,363,417
PRIOR YEAR'S FUND BALANCE.....			5,914,095	(5,914,095)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$27,644,602	\$29,924,855	\$29,475,533	\$449,322

COUNTY OF EL PASO, TEXAS

GENERAL FUND  
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1984

	ACTUAL		BUDGET 1985	VARIANCE FAVORABLE (UNFAVORABLE)
	1984	1985		
<b>GENERAL GOVERNMENT</b>				
County judge.....	\$93,369	\$144,175	\$148,212	\$4,037
County auditor.....	304,578	348,105	358,431	10,326
County treasurer.....	45,472	57,298	68,576	11,278
County purchasing agent.....	250,856	258,474	283,791	25,317
County personnel.....	65,122	131,559	127,304	(4,255)
County clerk.....	651,567	674,551	685,068	10,517
Bail bond administration.....	7,592	16,090	16,356	266
District clerk.....	527,311	573,260	576,088	2,828
Data processing.....	1,744,213	2,497,979	2,524,421	27,042
County elections.....	204,868	239,372	273,794	34,422
County attorney.....	431,852	516,436	545,123	28,687
District attorney.....	805,831	1,149,062	1,178,071	29,009
County courthouse and annex.....	994,689	962,558	1,194,392	231,834
General and administration.....	2,207,890	2,663,419	3,287,132	623,713
<b>Total general government...</b>	<b>8,335,210</b>	<b>10,231,738</b>	<b>11,266,759</b>	<b>1,035,021</b>
<b>ADMINISTRATION OF JUSTICE</b>				
District courts administration.....	119,233	130,991	138,031	7,040
34th district court.....	80,943	89,442	102,365	12,923
41st district court.....	84,079	105,121	115,196	10,075
65th district court.....	114,270	134,943	140,177	5,234
120th district court.....	112,126	129,451	129,888	437
168th district court.....	103,585	91,384	100,728	9,344
171st district court.....	65,510	73,704	79,546	5,842
205th district court.....	107,867	105,852	122,399	16,547
210th district court.....	102,473	102,391	126,413	24,022
243rd district court.....	112,941	116,470	139,059	22,589
327th district court.....	156,758	165,189	180,913	15,724
346th district court.....	62,331	86,967	113,044	26,077
County courts administration.....	113,012	228,626	259,291	30,665
County court-at-law No. 1.....	97,322	106,050	106,932	882
County court-at-law No. 2.....	99,666	104,690	110,428	5,738
County court-at-law No. 3.....	100,392	108,148	108,675	527
County court-at-law No. 4.....	100,551	109,403	111,042	1,639
County court-at-law No. 5.....	101,778	108,273	110,428	2,155
Juvenile court.....	51,691	53,330	66,338	13,008
Justices of the peace 1-6.....	365,943	369,305	439,500	70,195
Court of civil appeals.....	9,744	9,744	9,792	48
Jury administration.....	345,341	336,029	416,027	79,998
<b>Total administration of justice.....</b>	<b>2,607,546</b>	<b>2,865,503</b>	<b>3,226,212</b>	<b>360,709</b>
<b>PUBLIC SAFETY</b>				
County sheriff and jail.....	7,248,812	8,348,788	8,531,135	182,347
Ambulance services.....	338,176	274,400	310,728	36,328
Adult probation.....	93,801	109,176	109,958	782
Constables.....	60,701	65,293	67,310	2,017
Fire assistance.....	10,146	4,024	8,342	4,318
Civil defense.....	14,796	13,408	16,224	2,816
<b>Total public safety.....</b>	<b>7,766,432</b>	<b>8,815,089</b>	<b>9,043,697</b>	<b>228,608</b>

GENERAL FUND  
 SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL (CONTINUED)

	ACTUAL		BUDGET 1985	VARIANCE FAVORABLE (UNFAVORABLE)
	1984	1985		
<b>HEALTH AND WELFARE</b>				
City-County health unit.....	1,144,659			
General assistance.....	633,215	605,660	624,382	10,722
Child welfare.....	195,200	21,000	21,000	
Child guidance.....	47,000			
Charities.....	12,525	14,425	17,700	3,275
Veteran's assistance.....	20,041	20,959	42,337	21,378
Transitional Living Center.....	10,542			
El Paso Center for the Deaf.....	14,000			
Mental health.....	46,269			
Mental health - MH/MR.....	64,800			
Retired senior volunteers.....	5,000			
Foster grandparents.....	2,442			
Animal control center.....	19,705			
Total health and welfare...	2,215,398	662,044	705,419	43,375
<b>RESOURCE DEVELOPMENT</b>				
Agriculture CO-OP Extension....	112,130	123,531	128,012	4,481
Historical commission.....	2,000		2,812	2,812
Total resource development	114,130	123,531	130,824	7,293
<b>CULTURE AND RECREATION</b>				
Area parks expense.....	246,218			
Ascarate park/golf course.....	316,266	628,791	610,196	(18,595)
Coliseum.....	369,309	427,616	478,010	50,394
Parks administration.....	59,966	157,200	184,945	27,745
County library.....	64,802	97,524	99,713	2,189
Rural parks and pools.....	54,101	87,030	119,930	32,900
Total culture and recreation.....	1,110,662	1,398,161	1,492,794	94,633
CAPITAL OUTLAYS.....	1,611,216	2,860,792	2,468,742	(392,050)
TOTAL EXPENDITURES.....	23,760,594	26,956,858	28,334,447	1,377,589
<b>OPERATING TRANSFERS OUT:</b>				
Self-insurance fund.....	693,651	719,092	845,336	126,244
Grant matching requirements....	172,047	260,294	295,750	35,456
Other.....		288,383		(288,383)
Total operating transfers out.....	865,698	1,267,769	1,141,086	(126,683)
TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT.....	\$24,626,292	\$28,224,627	\$29,475,533	\$1,250,906

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS  
 COMBINING BALANCE SHEET  
 SEPTEMBER 30, 1985  
 WITH COMPARATIVE TOTALS FOR 1984

	ROAD AND BRIDGE	REVENUE SHARING	GREATER EL PASO CIVIC CONVENTION AND TOURIST CENTER	COLISEUM IMPROVEMENT	TOURIST PROMOTION	ASCARATE GOLF COURSE IMPROVEMENT	ASCARATE PARK IMPROVEMENT	COUNTY ATTORNEY CHILD SUPPORT	NUTRITION PROGRAM
<b>A S S E T S</b>									
Cash.....	\$287,415	\$176,034	\$280,336	\$27,307	\$54,385	\$38,668	\$319,054		\$224,621
Investments, at cost.....	800,000	813,400			1,102,000				
Receivables (net of allowances for uncollectibles):									
Taxes (Note 3).....									
Accounts.....	19,105	805,866	8,900	3,109	9		11,703		125,944
Due from other funds.....								80,760	
Due from other governmental agencies.....									
<b>TOTAL ASSETS.....</b>	<b>\$1,106,520</b>	<b>\$1,795,300</b>	<b>\$289,236</b>	<b>\$30,416</b>	<b>\$1,156,394</b>	<b>\$38,668</b>	<b>\$329,757</b>	<b>\$80,760</b>	<b>\$350,565</b>
<b>LIABILITIES AND FUND BALANCE</b>									
<b>LIABILITIES:</b>									
Vouchers payable.....	\$121,034	\$66,831	\$43,211	\$599	\$8,640		\$3,239	\$293	\$62,948
Due to other funds.....									
Due to other governmental agencies.....			122,565						
Deferred revenues.....									
<b>Total liabilities.....</b>	<b>121,034</b>	<b>66,831</b>	<b>165,776</b>	<b>599</b>	<b>8,640</b>		<b>3,239</b>	<b>293</b>	<b>62,948</b>
<b>FUND BALANCE:</b>									
Reserve for payroll and change funds.....			100						
Reserve for health and life benefits.....	9,247								
Reserve for encumbrances.....	77,576	487,127	55,419				39,736		
Unreserved:									
Designated specific projects.....	738,543				456,923		123,789		
Designated for subsequent year's expenditures.....	130,850	1,241,342	18,567		95,855		134,685	80,467	287,617
Undesignated.....	29,270		49,374	29,817	594,976	38,668	28,308		
<b>Total fund balance.....</b>	<b>985,486</b>	<b>1,728,469</b>	<b>123,460</b>	<b>29,817</b>	<b>1,147,754</b>	<b>38,668</b>	<b>326,518</b>	<b>80,467</b>	<b>287,617</b>
<b>TOTAL LIABILITIES AND FUND BALANCE.....</b>	<b>\$1,106,520</b>	<b>\$1,795,300</b>	<b>\$289,236</b>	<b>\$30,416</b>	<b>\$1,156,394</b>	<b>\$38,668</b>	<b>\$329,757</b>	<b>\$80,760</b>	<b>\$350,565</b>



COUNTY OF EL PASO, TEXAS  
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SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
YEAR ENDED SEPTEMBER 30, 1985

	ROAD AND BRIDGE	REVENUE SHARING	GREATER EL PASO CIVIC CONVENTION AND TOURIST CENTER	TOURIST PROMOTION	COLISEUM IMPROVEMENT	COUNTY ATTORNEY CHILD SUPPORT	NUTRITION PROGRAM	HUD COMMUNITY DEVELOPMENT BLOCK GRANT
<b>REVENUES:</b>								
Taxes.....	\$1,428,500		\$655,000	\$447,074				
Intergovernmental revenues...	415,794	\$3,246,465	219,154			\$81,936	\$1,273,862	\$37,291
Charges for services.....			1,757,304					
Miscellaneous.....	216,527	184,065	16,868	20,425	\$36,270		144,424	
Other sources.....	100	2,197	20,909					
<b>Total revenues.....</b>	<b>2,060,921</b>	<b>3,432,727</b>	<b>2,669,235</b>	<b>467,499</b>	<b>36,270</b>	<b>81,936</b>	<b>1,418,286</b>	<b>37,291</b>
<b>EXPENDITURES:</b>								
General government.....	454,440	1,377,640	52,511					
Administration of justice....						140,344		
Public safety.....		999,083						
Health and welfare.....		1,624,856					1,435,831	
Resource development.....			2,310,937					42,410
Culture and recreation.....			55,177	82,877	6,453			
Roads and bridges.....	1,247,420							
Capital outlays.....	214,574	17,446	93,865			239	89,955	
<b>Total expenditures.....</b>	<b>1,916,434</b>	<b>4,019,025</b>	<b>2,512,490</b>	<b>82,877</b>	<b>6,453</b>	<b>140,583</b>	<b>1,525,786</b>	<b>42,410</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....</b>	<b>144,487</b>	<b>(586,298)</b>	<b>156,745</b>	<b>384,622</b>	<b>29,817</b>	<b>(58,647)</b>	<b>(107,500)</b>	<b>(5,119)</b>
<b>OTHER FINANCING SOURCES (USES):</b>								
Other transfers in.....				30,000		43,090	142,250	
Other transfers out.....	(152,670)		(36,374)	(12,300)		(4,932)	(40,637)	
<b>Total other financing sources (uses).....</b>	<b>(52,670)</b>		<b>(36,374)</b>	<b>17,700</b>		<b>38,158</b>	<b>101,613</b>	
<b>EXCESS OF REVENUES OVER EXPEND- ITURES AND OTHER FINANCING SOURCES (USES).....</b>	<b>91,817</b>	<b>(586,298)</b>	<b>120,371</b>	<b>402,322</b>	<b>29,817</b>	<b>(20,489)</b>	<b>(5,887)</b>	<b>15,119)</b>
<b>FUND BALANCE, OCTOBER 1, 1984..</b>	<b>893,669</b>	<b>2,314,767</b>	<b>3,089</b>	<b>745,432</b>		<b>100,956</b>	<b>293,504</b>	<b>19,476</b>
<b>FUND BALANCE SEPTEMBER 30, 1985</b>	<b>\$985,486</b>	<b>\$1,728,469</b>	<b>\$123,460</b>	<b>\$1,147,754</b>	<b>\$29,817</b>	<b>\$80,467</b>	<b>\$287,617</b>	<b>\$14,357</b>

RARE AND CHILD ABUSE PROSECUTION SHERIFF TRAINING ACADEMY SHERIFF WATCH SHERIFF'S DRIVING WHILE INTOXICATED PROJECT # 1 COMMUNITY DEVELOPMENT TEXAS WATER INTOXICATED AIRPORT SPECIAL MARSHALS UNIT EL PASO COUNTY WESTWAY PARK INTERSECTION STATE ENERGY INTERVENTION - ELECTRIC ENERGY INTERVENTION - WATER ENERGY INTERVENTION - GAS ENERGY INTERVENTION - TELEPHONE TOTAL 1985 1984

\$1,406,820 \$959,326  
 2,715,400 2,538,000

\$13,491 \$1,616 \$21,076 \$20,971 \$7,945 \$3,065 \$8,222 \$10,499 \$390 \$1,813 974,636 947,948  
 866 5,880 \$5,603 3,934 \$13,124 1,284 \$192,759 \$364,043 \$66,217 \$41,127 \$32,476 \$18,461 \$20,720 \$8,222 \$13,944 \$912 \$1,813 \$6,037,166 \$5,628,354  
 \$14,357 \$7,496 \$5,603 \$21,076 \$24,905 \$13,124 \$9,230 \$192,759 \$364,043 \$3,065 \$66,217 \$41,127 \$32,476 \$18,461 \$20,720 \$8,222 \$13,944 \$912 \$1,813 \$6,037,166 \$5,628,354

\$691 \$4,472 \$161 \$34 \$449 \$28,325 \$22,531 \$19,346 \$1,104 \$383,908 \$427,764  
 9,827 2,683 12,856 192,759 364,043 5,476 69,262 39,414 \$32,659 \$18,059 \$24,883 \$8,446 789,587 269,933

9,518 7,155 1,923 13,365 449 221,084 386,574 5,476 88,628 40,518 22,659 18,059 24,883 9,446 1,278,297 780,674

14,357 (2,022) (1,552) 21,076 22,982 (241) 8,781 (28,325) (22,531) (2,411) (22,411) 609 9,817 402 (4,163) 8,222 13,944 912 (8,446) 1,813 1,999,956 3,304,778  
 14,357 (2,022) (1,552) 21,076 22,982 (241) (241) 8,781 (28,325) (22,531) (2,411) (22,411) 609 9,817 402 (4,163) 8,222 13,944 912 (8,446) 1,813 4,758,969 4,847,693

\$14,357 \$7,496 \$5,603 \$21,076 \$24,905 \$13,124 \$9,230 \$192,759 \$364,043 \$3,065 \$66,217 \$41,127 \$32,476 \$18,461 \$20,720 \$8,222 \$13,944 \$912 \$1,813 \$6,037,166 \$5,628,354



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, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1984

	-----ACTUAL-----	BUDGET	VARIANCE
	1984	1985	FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Ad valorem taxes:			
Current.....	\$1,190,869	\$1,321,210	\$136,826
Delinquent.....	63,744	107,290	64,690
<b>Total ad valorem taxes....</b>	<b>1,254,613</b>	<b>1,428,500</b>	<b>201,516</b>
Intergovernmental revenues:			
Lateral road receipts.....	65,795	65,794	50,700
Auto license fee collections	350,000	350,000	350,000
<b>Total intergovernmental revenues.....</b>	<b>415,795</b>	<b>415,794</b>	<b>15,094</b>
Miscellaneous revenues:			
Interest.....	125,304	132,743	86,200
Reimbursements (oil, gas)...	135,050	83,784	52,200
<b>Total miscellaneous revenues.....</b>	<b>260,354</b>	<b>216,527</b>	<b>78,127</b>
Other.....	3,095	100	1,000
<b>Total revenues.....</b>	<b>1,933,857</b>	<b>2,060,921</b>	<b>293,837</b>
<b>PRIOR YEAR'S FUND BALANCE.....</b>		<b>454,500</b>	<b>(454,500)</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES.....</b>	<b>\$1,933,857</b>	<b>\$2,060,921</b>	<b>\$2,221,584</b>
<b>=====</b>			
<b>EXPENDITURES:</b>			
General Government:			
Salaries - commissioners....	\$128,208	\$168,919	\$177,329
Salaries - office.....	99,937	124,496	120,192
Auto allowance - commissioners	11,100	9,250	11,100
Office expense:			
Commissioners.....	4,043	11,698	12,500
Engineering.....	4,482	4,824	5,500
Insurance - workmen's comp....	12,910	25,108	72,300
Social security tax.....	59,404	58,642	70,000
Retirement contributions....	34,501	47,706	44,500
Miscellaneous.....	1,854	3,797	5,000
<b>Total general government..</b>	<b>356,439</b>	<b>454,440</b>	<b>518,421</b>
Road and Bridge Construction and Maintenance:			
Salaries - precincts.....	602,975	646,600	679,783
Road resurfacing.....	203,161	106,481	193,800
Street lights.....	86,000	99,624	112,200
Vehicle operating expense....	2,000	1,166	2,000
Gas, oil, grease expense....	201,079	224,808	215,000
Operating expense-precinct..	196,161	174,612	192,500
Grant match-bridges.....		(5,871)	21,000
<b>Total road and bridge construction and maintenance</b>	<b>1,291,376</b>	<b>1,247,420</b>	<b>1,410,283</b>
<b>Capital Outlays.....</b>	<b>254,992</b>	<b>214,574</b>	<b>234,500</b>
<b>TOTAL EXPENDITURES.....</b>	<b>1,902,807</b>	<b>1,916,434</b>	<b>2,163,204</b>
<b>OPERATING TRANSFERS OUT - To self-insurance fund.....</b>	<b>49,301</b>	<b>52,670</b>	<b>58,380</b>
<b>TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT</b>	<b>\$1,952,108</b>	<b>\$1,969,104</b>	<b>\$2,221,584</b>
	<b>=====</b>	<b>=====</b>	<b>=====</b>

COUNTY OF EL PASO, TEXAS  
=====

REVENUE SHARING SPECIAL REVENUE FUND  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
YEAR ENDED SEPTEMBER 30, 1985  
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1984

	ACTUAL		BUDGET 1985	VARIANCE FAVORABLE (UNFAVORABLE)
	1984	1985		
<b>REVENUES:</b>				
Intergovernmental revenue.....	\$3,035,791	\$3,246,465	\$2,946,178	\$300,287
Interest earnings.....	130,817	184,065	68,300	115,765
Other sources.....	2,045	2,197		2,197
<b>Total revenues.....</b>	<b>3,168,653</b>	<b>3,432,727</b>	<b>3,014,478</b>	<b>418,249</b>
Prior year's fund balance.....			1,802,287	(1,802,287)
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES.....</b>	<b>\$3,168,653</b>	<b>\$3,432,727</b>	<b>\$4,816,765</b>	<b>(\$1,384,038)</b>
<b>EXPENDITURES:</b>				
<b>General Government:</b>				
County Tax assessor-collector	\$789,957	\$753,463	\$801,623	\$48,160
General and administrative....	340,284	624,177	874,895	250,718
<b>Total general government....</b>	<b>1,130,241</b>	<b>1,377,640</b>	<b>1,676,518</b>	<b>298,878</b>
<b>Public Safety - Juvenile deten- tion/probation.....</b>	<b>816,766</b>	<b>999,083</b>	<b>1,025,487</b>	<b>26,404</b>
<b>Health and Welfare:</b>				
City-County health center.....		1,002,297	1,352,805	350,508
Medical examiner.....	196,136	217,476	232,084	14,608
Animal control.....			59,940	59,940
Mental health.....		65,416	78,930	13,514
Mental health/mental retardation		59,583	65,000	5,417
Child guidance.....		49,000	49,000	
Child welfare.....		195,200	195,200	
Center for the deaf.....		14,000	14,000	
Shelter for battered women.....		7,000	7,000	
Retired senior volunteer program		10,000	15,000	5,000
Foster grandparent program.....		4,884	7,326	2,442
<b>Total health and welfare....</b>	<b>196,136</b>	<b>1,624,856</b>	<b>2,076,285</b>	<b>451,429</b>
<b>Capital Outlays.....</b>	<b>50,666</b>	<b>17,446</b>	<b>38,475</b>	<b>21,029</b>
<b>TOTAL EXPENDITURES.....</b>	<b>\$2,193,809</b>	<b>\$4,019,025</b>	<b>\$4,816,765</b>	<b>\$797,740</b>

**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, 1985**  
**WITH COMPARATIVE ACTUAL AMOUNTS FOR 1984**

	-----ACTUAL-----		BUDGET 1985	VARIANCE FAVORABLE (UNFAVORABLE)
	1984	1985		
<b>REVENUES:</b>				
Hotel/motel occupancy tax.....	\$538,574	\$655,000	\$655,000	
Intergovernmental revenue.....	328,955	219,154	332,300	(\$113,146)
Charges for services.....	1,439,688	1,757,304	1,675,214	82,090
Interest earnings.....	20,997	16,868	8,000	8,868
Unclassified revenues.....	6,791	8,609	3,000	5,609
Sesquicentennial.....		12,300	12,300	
<b>Total revenues.....</b>	<b>2,335,005</b>	<b>2,669,235</b>	<b>2,685,814</b>	<b>(16,579)</b>
OPERATING TRANSFERS IN.....	35,000		185,000	(185,000)
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES.....</b>	<b>\$2,370,005</b>	<b>\$2,669,235</b>	<b>\$2,870,814</b>	<b>(\$201,579)</b>
=====				
<b>EXPENDITURES:</b>				
<b>General Government:</b>				
Social security.....	\$23,226	\$23,288	\$26,743	\$3,455
Retirement.....	12,216	13,422	13,417	(5)
Insurance - unemployment.....	3,128	1,423	2,250	827
Insurance - workmen's compen- sation.....	6,455	14,378	14,534	156
<b>Total general government.....</b>	<b>45,025</b>	<b>52,511</b>	<b>56,944</b>	<b>4,433</b>
<b>Resource Development:</b>				
<b>Tourist and Convention Center:</b>				
Salaries.....	365,828	343,268	354,609	11,341
Office expense.....	29,713	25,336	37,000	11,662
Printing and duplication.....	25,000	15,693	30,000	14,307
Dues and advertising.....	140,531	101,064	106,441	5,377
Maintenance and repair.....	1,036	2,489	3,000	511
Sesquicentennial.....		10,964	11,600	636
Street festival.....		15,000	15,000	
Operating/Promotion/Travel....	201,969	179,433	230,995	51,562
Rentals - leases.....	20,000	16,680	19,680	3,000
Communications.....	28,456	32,786	34,500	1,714
Contingency operations.....		1,167	8,549	7,382
Auto allowance.....	8,700	4,800	6,150	1,350
Professional services.....	5,800	3,910	6,000	2,090
<b>Total tourist and conven- tion center.....</b>	<b>827,033</b>	<b>752,592</b>	<b>863,524</b>	<b>110,932</b>

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 1985	VARIANCE FAVORABLE (UNFAVORABLE)
	1984	1985		
<b>Civic Center:</b>				
Salaries.....	\$669,153	\$859,097	\$859,107	\$10
Social security.....	47,351	61,071	58,314	(2,757)
Retirement.....	11,937	19,397	20,461	1,064
Indirect services.....	12,833	5,833	14,838	9,005
Insurance - unemployment.....	1,000	4,467	9,948	5,481
Insurance - workmen's compensation.....	10,355	13,308	15,865	2,557
Mileage allowance.....	3,191			
Auto allowance.....	84	3,083	4,780	1,697
Office expense.....		6,046	22,444	16,398
Dues & advertising.....	1,875	35,541	51,855	16,314
Printing/Duplicating.....		3,980	6,615	2,635
Maintenance and repair.....	128,155	19,384	22,497	3,113
Operating-Promotion/Travel....	27,638	65,151	69,731	4,580
Operating supplies.....	63,884			
Utilities.....	294,229	267,050	266,264	(786)
Insurance - general.....	1,200			
Travel and transportation....	6,706			
Professional services.....	80,155	194,937	210,014	15,077
<b>Total Civic Center.....</b>	<b>1,359,746</b>	<b>1,558,345</b>	<b>1,632,733</b>	<b>74,388</b>
<b>Total resource development</b>	<b>2,186,779</b>	<b>2,310,937</b>	<b>2,496,257</b>	<b>185,320</b>
<b>Culture and Recreation -</b>				
<b>Amphitheatre:</b>				
Salaries.....	7,555	10,651	12,071	1,420
Operating expense.....	8,444	6,228	8,000	1,772
Public utilities.....	6,362	3,956	10,000	6,044
Professional services.....	35,174	34,342	33,014	(1,328)
<b>Total culture and recreation.....</b>	<b>57,535</b>	<b>55,177</b>	<b>63,085</b>	<b>7,908</b>
<b>Capital Outlays:</b>				
Resource development equipment	3,439	15,428	28,900	13,472
Amphitheatre reconstruction....		20,657	21,990	1,333
Civic Center - equipment.....	44,351	57,780	163,846	106,066
<b>Total capital outlays.....</b>	<b>47,790</b>	<b>93,865</b>	<b>214,736</b>	<b>120,871</b>
<b>TOTAL EXPENDITURES.....</b>	<b>2,337,129</b>	<b>2,512,490</b>	<b>2,831,022</b>	<b>318,532</b>
<b>OPERATING TRANSFERS OUT - To self- insurance fund.....</b>	<b>34,311</b>	<b>36,374</b>	<b>39,792</b>	<b>3,418</b>
<b>TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT.....</b>	<b>\$2,371,440</b>	<b>\$2,548,864</b>	<b>\$2,870,814</b>	<b>\$321,950</b>

COUNTY OF EL PASO, TEXAS

DEBT SERVICE FUND  
 SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL  
 YEAR ENDED SEPTEMBER 30, 1985  
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1984

	ACTUAL		BUDGET	VARIANCE
	1984	1985	1985	FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>				
Taxes - ad valorem:				
Current.....	\$1,642,696	\$756,735	\$1,861,632	(\$1,104,897)
Delinquent.....	87,930	70,861	53,200	17,661
Total taxes.....	1,730,626	827,596	1,914,832	(1,087,236)
Interest.....	93,902	168,926	62,000	106,926
Total revenues.....	1,824,528	996,522	1,976,832	(980,310)
Prior year's fund balance...			1,475,623	(1,475,623)
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES.....</b>				
	<b>\$1,824,528</b>	<b>\$996,522</b>	<b>\$3,452,455</b>	<b>(\$2,455,933)</b>
<b>EXPENDITURES:</b>				
Principal retirement.....	\$530,000	\$531,000	\$531,000	
Interest.....	1,654,285	1,619,120	1,619,020	(\$100)
Agent's fees.....	4,479	2,486	8,000	5,514
Assessing and servicing.....				
<b>TOTAL EXPENDITURES</b>	<b>\$2,188,764</b>	<b>\$2,152,606</b>	<b>\$2,158,020</b>	<b>\$5,414</b>

COUNTY OF EL PASO, TEXAS

AGENCY FUNDS

COMBINING BALANCE SHEET

SEPTEMBER 30, 1985

WITH COMPARATIVE TOTALS FOR 1984

	COUNTY		COUNTY		COUNTY		DISTRICT		WEST TEXAS		TOTAL
	HEALTH AND LIFE	LAW LIBRARY	PERMANENT SCHOOL	SOCIAL SECURITY	EMPLOYEES' RETIREMENT	ADULT PROBATION	BAD CHECK	FOOD PROSECUTION	ATTORNEY JUVENILE BOARD	STATE AID	
	1985	1984	1985	1984	1985	1984	1985	1984	1985	1984	1985
<b>A S S E T S</b>											
Cash.....	\$157,068	\$10,970	\$11,810	\$181,989	\$1,246	\$936,323	\$7,159	\$20,822	\$12,102	\$1,339,489	\$841,335
Investments.....	300,000	55,000	105,000						35,000	495,000	203,000
Accounts receivable.....	2,635	9,157	432	169,593	87,925	29,314	51	1,110		300,217	196,182
Due from other funds.....							7,772			7,772	4,663
<b>TOTAL ASSETS.....</b>	<b>\$459,703</b>	<b>\$75,127</b>	<b>\$117,242</b>	<b>\$351,582</b>	<b>\$89,171</b>	<b>\$965,637</b>	<b>\$14,982</b>	<b>\$21,932</b>	<b>\$47,102</b>	<b>\$2,142,478</b>	<b>\$1,245,180</b>
<b>L I A B I L I T I E S</b>											
Accounts payable.....	\$40,017	\$902		\$339,186	\$1,080	\$52,449	\$6	\$5,194	\$4,667	\$443,501	\$14,612
Due to other funds.....								10,772		10,772	6,164
Due to other govern- mental agencies.....	419,686	74,225	\$114,011	12,396	88,091	913,188	14,976	5,966	42,435	1,684,974	1,220,089
Deferred revenue.....			3,231							3,231	4,315
<b>TOTAL LIABILITIES.....</b>	<b>\$459,703</b>	<b>\$75,127</b>	<b>\$117,242</b>	<b>\$351,582</b>	<b>\$89,171</b>	<b>\$965,637</b>	<b>\$14,982</b>	<b>\$21,932</b>	<b>\$47,102</b>	<b>\$2,142,478</b>	<b>\$1,245,180</b>

COUNTY OF EL PASO

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 1985

	BALANCE 10-1-84	ADDITIONS	DEDUCTIONS	BALANCE 9-30-85
<b>HEALTH AND LIFE</b>				
<b>ASSETS</b>				
CASH	\$128,082	\$2,647,743	\$2,618,757	\$157,068
INVESTMENTS	275,000	1,325,000	1,300,000	300,000
ACCOUNTS RECEIVABLE	8,612	2,635	8,612	2,635
<b>TOTAL</b>	<b>\$411,694</b>	<b>\$3,975,378</b>	<b>\$3,927,369</b>	<b>\$459,703</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE DUE TO OTHER GOVERN- MENTAL AGENCIES		\$40,017		\$40,017
	\$411,694	1,345,630	\$1,337,638	419,686
<b>TOTAL</b>	<b>\$411,694</b>	<b>\$1,385,647</b>	<b>\$1,337,638</b>	<b>\$459,703</b>

	BALANCE 10-1-84	ADDITIONS	DEDUCTIONS	BALANCE 9-30-85
<b>COUNTY LAW LIBRARY</b>				
<b>ASSETS</b>				
CASH	\$18,489	\$322,789	\$330,308	\$10,970
INVESTMENTS	50,000	210,000	205,000	55,000
ACCOUNTS RECEIVABLE	8,532	9,157	8,532	9,157
<b>TOTAL</b>	<b>\$77,021</b>	<b>\$541,946</b>	<b>\$543,840</b>	<b>\$75,127</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE DUE TO OTHER GOVERN- MENTAL AGENCIES	\$1,123	\$902	\$1,123	\$902
	75,898	116,414	118,087	74,225
<b>TOTAL</b>	<b>\$77,021</b>	<b>\$117,316</b>	<b>\$119,210</b>	<b>\$75,127</b>

	BALANCE 10-1-84	ADDITIONS	DEDUCTIONS	BALANCE 9-30-85
<b>PERMANENT SMOODL FUND</b>				
<b>ASSETS</b>				
CASH	\$2,016	\$16,730	\$6,936	\$11,810
INVESTMENTS	105,000			105,000
ACCOUNTS RECEIVABLE	578	432	578	432
<b>TOTAL</b>	<b>\$107,594</b>	<b>\$17,162</b>	<b>\$7,514</b>	<b>\$117,242</b>
<b>LIABILITIES</b>				
DUE TO OTHER GOVERN- MENTAL AGENCIES	\$103,279	\$10,739	\$7	\$114,011
DEFERRED REVENUE	4,315		1,084	3,231
<b>TOTAL</b>	<b>\$107,594</b>	<b>\$10,739</b>	<b>\$1,091</b>	<b>\$117,242</b>

	BALANCE 10-1-84	ADDITIONS	DEDUCTIONS	BALANCE 9-30-85
<b>ADULT PROBATION</b>				
<b>ASSETS</b>				
CASH	\$721,226	\$4,132,580	\$3,917,483	\$936,323
ACCOUNTS RECEIVABLE	18,277	29,314	18,277	29,314
<b>TOTAL</b>	<b>\$739,503</b>	<b>\$4,161,894</b>	<b>\$3,935,760</b>	<b>\$965,637</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE DUE TO OTHER GOVERN- MENTAL AGENCIES	\$4,303	\$52,499	\$4,303	\$52,499
	735,200	4,053,693	3,875,755	913,138
<b>TOTAL</b>	<b>\$739,503</b>	<b>\$4,106,192</b>	<b>\$3,880,058</b>	<b>\$965,637</b>

	BALANCE 10-1-84	ADDITIONS	DEDUCTIONS	BALANCE 9-30-85
<b>COUNTY ATTORNEY BAD CHECK</b>				
<b>ASSETS</b>				
CASH	\$12,954	\$41,326	\$47,121	\$7,159
ACCOUNTS RECEIVABLE DUE FROM OTHER FUNDS	2,543	51	2,543	51
		7,772		7,772
<b>TOTAL</b>	<b>\$15,497</b>	<b>\$49,149</b>	<b>\$49,664</b>	<b>\$14,982</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE DUE TO OTHER GOVERN- MENTAL AGENCIES	\$29	\$6	\$29	\$6
	15,468	46,202	46,694	14,976
<b>TOTAL</b>	<b>\$15,497</b>	<b>\$46,208</b>	<b>\$46,723</b>	<b>\$14,982</b>

	BALANCE 10-1-84	ADDITIONS	DEDUCTIONS	BALANCE 9-30-85
<b>DISTRICT ATTORNEY FOOD STAMP PROSECUTION</b>				
<b>ASSETS</b>				
CASH		\$24,949	\$4,127	\$20,822
ACCOUNTS RECEIVABLE	4,663	1,110	4,663	\$1,110
<b>TOTAL</b>	<b>\$4,663</b>	<b>\$26,059</b>	<b>\$8,790</b>	<b>\$21,932</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE DUE TO OTHER GOVERN- MENTAL AGENCIES		\$5,194		\$5,194
DUE TO OTHER FUNDS	4,663	8,163	\$6,860	5,966
		10,772		10,772
<b>TOTAL</b>	<b>\$4,663</b>	<b>\$24,129</b>	<b>\$6,860</b>	<b>\$21,932</b>

COUNTY OF EL PASO

AGENCY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 1985

	BALANCE 10-1-84	ADDITIONS	DEDUCTIONS	BALANCE 9-30-85
<b>SOCIAL SECURITY FUND</b>				
<b>ASSETS</b>				
CASH	\$48,957	\$5,305,920	\$5,172,888	\$181,989
ACCOUNTS RECEIVABLE	52,674	169,593	52,674	169,593
<b>TOTAL</b>	<b>\$101,631</b>	<b>\$5,475,513</b>	<b>\$5,225,562</b>	<b>\$351,582</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE DUE TO OTHER GOVERN- MENTAL AGENCIES		\$339,186		\$339,186
	\$101,631	5,025,061	\$5,114,296	12,396
<b>TOTAL</b>	<b>\$101,631</b>	<b>\$5,364,247</b>	<b>\$5,114,296</b>	<b>\$351,582</b>

COUNTY EMPLOYEE'S RETIREMENT

	BALANCE 10-1-84	ADDITIONS	DEDUCTIONS	BALANCE 9-30-85
<b>ASSETS</b>				
CASH	\$1	\$1,802,694	\$1,801,449	\$1,246
ACCOUNTS RECEIVABLE	113,439	33,428	58,942	87,925
<b>TOTAL</b>	<b>\$113,440</b>	<b>\$1,836,122</b>	<b>\$1,860,391</b>	<b>\$89,171</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE DUE TO OTHER GOVERN- MENTAL AGENCIES	\$142	\$1,080	\$142	\$1,080
	113,298	1,831,034	1,856,241	88,091
<b>TOTAL</b>	<b>\$113,440</b>	<b>\$1,832,114</b>	<b>\$1,856,383</b>	<b>\$89,171</b>

	BALANCE 10-1-84	ADDITIONS	DEDUCTIONS	BALANCE 9-30-85
<b>WEST TEXAS JUVENILE BOARD</b>				
<b>ASSETS</b>				
CASH	\$37,692	\$648,294	\$673,824	\$12,102
INVESTMENTS	48,000	337,000	350,000	35,000
ACCOUNTS RECEIVABLE	139		139	
<b>TOTAL</b>	<b>\$85,831</b>	<b>\$985,294</b>	<b>\$1,023,963</b>	<b>\$47,102</b>
<b>LIABILITIES</b>				
ACCOUNTS PAYABLE DUE TO OTHER FUNDS DUE TO OTHER GOVERN- MENTAL AGENCIES	\$9,015		\$4,348	\$4,667
	6,164		6,164	
	70,652	\$264,289	292,506	42,435
<b>TOTAL</b>	<b>\$85,831</b>	<b>\$264,289</b>	<b>\$303,018</b>	<b>\$47,102</b>



TABLE I

COUNTY OF EL PASO, TEXAS

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION  
FOR THE 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
1985	\$12,692,695	\$3,563,878	\$10,289,233	\$3,868,934	\$1,764,559	\$2,591,999	\$1,253,291	\$2,152,525	\$ 3,637,873	\$41,814,987
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 (a)
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 (b)
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 (c)
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 (e&f)
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 (g)
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
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
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

- (a) \$301,439 expended on construction of new detention facility from revenues realized from 1980 \$25,000,000 bond issue.
- (b) \$4,716,722 expended on construction of new detention facility from revenues realized from 1980 \$25,000,000 bond issue.
- (c) \$10,897,910 expended on construction of new detention facility from revenues realized from 1980 \$25,000,000 bond issue.
- (d) \$13,583,542 expended on construction of new detention facility from revenues realized from 1980 \$25,000,000 bond issue.
- (e) Trust and agency funds not included.
- (f) Fiscal year changed from 12/31 to 9/30 - figures shown are for nine months only.
- (g) Includes annex construction, \$803,944; data processing equipment, \$157,242.

TABLE II

## COUNTY OF EL PASO, TEXAS

GENERAL REVENUES BY SOURCE  
FOR THE LAST TEN FISCAL YEARS

FISCAL YEAR	TAXES	LICENSES & PERMITS	INTER- GOVERNMENTAL	CHARGES FOR SERVICES	FINES & FOR- FEITURES	MISCEL- LANEOUS	OTHER	TOTAL
1985	\$20,917,273	\$138,878	\$ 6,728,882	\$8,688,716	\$823,296	\$4,868,617	\$ 284,609	\$42,450,271
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 (a)	499,937	2,667,359	375,005 (a)	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 (b)
1980	7,045,998	251,166	6,954,408	2,066,854	349,750	884,892	1,435,013	18,988,081
1979	6,890,412	259,151	4,792,180	3,452,123	466,602	758,644	905,561	17,524,673 (c)
1978	6,680,080	251,574	4,159,558	3,536,563	415,752	741,815	537,129	16,322,471 (d)
1977	6,406,682	249,016	3,090,602	3,271,909	521,751	578,478	227,299	14,345,737
1976	4,761,546	241,320	2,990,551	2,662,018	387,359	489,434	163,022	11,695,250

(a) Parks and Recreation and Detention Facility Revenues reclassified as Charges for Services Revenue in this and subsequent years.

(b) Capital project fund revenues realized from the sale of a \$25,000,000 bond issue are not included in total revenues.

(c) Trust and agency funds, grants, not included in revenues total in this and previous years.

(d) Antirecession funds in the amount of \$1,456,255 included as intergovernmental revenues.

TABLE III

## COUNTY OF EL PASO, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS  
FOR THE LAST TEN FISCAL YEARS

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) (d) (e)	PERCENT OF DELINQUENT TAXES TO TAX LEVY
1985	\$18,986,474	\$17,928,354	94.43	\$1,510,438	\$19,438,792	102.38	\$2,186,820	11.52
1984	18,298,392	17,263,460	94.34	922,018	18,185,478	99.38	1,940,487	10.60
1983	17,319,055	16,193,417	93.50	1,097,995	17,291,412	99.84	1,827,923	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	533,105	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

- (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) 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.
- (e) 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

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

FISCAL YEAR	REAL PROPERTY			PERSONAL PROPERTY			TOTAL			RATIO OF ASSESSED TO ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE		ASSESSED VALUE	ESTIMATED ACTUAL VALUE		ASSESSED VALUE	ESTIMATED ACTUAL VALUE		
		VALUE	VALUE		VALUE	VALUE		VALUE	VALUE	
1985 (a)	\$8,410,514	\$8,410,514	\$1,821,784	\$1,821,784	\$10,232,298	\$10,232,298				1.00
1984 (b)	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 (d)	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 (e)	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

(a) Includes tax increment levy removal on increased assessed value in the amount of \$9,354,922. Taxes paid on increased assessed value - \$21,608.

(b) 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.

(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) 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.

(e) 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.

COUNTY OF EL PASO, TEXAS

PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS  
(PER \$100 OF ASSESSED VALUE)  
FOR THE 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
1985	.17171	.01608	.02044	.20823	.14360	.05756	.76959	.67820	1.32000	.75030	.93000
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

TABLE V

ANTHONY TOWN	CLINT TOWN	EL PASO CITY	EPCOWA	HDN WATER IMPROVEMENT DISTRICT	WESTWAY WATER IMPROVEMENT DISTRICT	TORNILLO SCHOOL DISTRICT	CANUTILLO SCHOOL DISTRICT	SAN ELIZARIO SCHOOL DISTRICT	ANTHONY SCHOOL DISTRICT	E.P. CO. RURAL FIRE PREV DIST.#1
.28000	.12456	.45224	.58000	.20865	.64000	1.09000	.64880	1.28000	.87840	.03000
.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

TABLE VI

## COUNTY OF EL PASO, TEXAS

RATIO OF NET GENERAL BONDED DEBT  
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA  
FOR THE 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
1985	536,000 (a)	\$10,232,297,261	\$23,750,000	\$1,807,820	\$21,942,180	.21%	\$40.94 (a)
1984	535,896	8,119,172,129	24,281,000	1,475,623	22,805,377	.28%	42.56
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

(a) Estimated

TABLE VII

COUNTY OF EL PASO, TEXASCOMPUTATION OF LEGAL DEBT MARGIN  
SEPTEMBER 30, 1985

Assessed value of Real Property (in thousands)	<u>\$8,410,514</u>
Assessed value of All Taxable Property (in thousands)	<u>\$10,232,298</u>

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, legal debt margin, bonds issued under Article III of the Texas Constitution	<u>\$2,102,628,500</u>
------------------------------------------------------------------------------------------------------------------------------------	------------------------

Bonds Issued Under Article VIII, Section 9:

In addition to unlimited tax bonds, the County may issue statutorily 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.

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



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

issued under the provisions of such Chapter is limited in the aggregate to 5% of the assessed valuation.

DEBT LIMIT, 5% OF ASSESSED VALUE \$511,614,863

Amount of debt applicable to constitutional debt limit:

Total bonded debt applicable	\$23,750,000	
Less debt service funds cash	<u>319,540</u>	<u>23,430,460</u>

LEGAL DEBT MARGIN, BONDS ISSUED  
UNDER CHAPTER 2, TITLE 22,  
VERNON'S TEXAS CIVIL STATUTES \$488,184,403

TABLE VIII

COUNTY OF EL PASO, TEXASCOMPUTATION OF OVERLAPPING DEBT  
SEPTEMBER 30, 1985

JURISDICTION	NET DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO EL PASO COUNTY	AMOUNT APPLICABLE TO EL PASO COUNTY
County of El Paso, Texas	\$ 23,750,000	100%	\$ 23,750,000
County Hospital - R. E. Thomason General	820,000	100%	820,000
County Community College	12,450,000	100%	12,450,000
Ysleta School District	103,120,000	100%	103,120,000
El Paso School District	61,600,000	100%	61,600,000
Clint School District	4,862,000	100%	4,862,000
Socorro School District	21,420,000	100%	21,420,000
Fabens School District	193,000	100%	193,000
Anthony Town	140,000	100%	140,000
Clint Town	-0-	-	-0-
El Paso City	39,785,000	100%	39,785,000
El Paso County Water Authority	2,365,000	100%	2,365,000
Hacienda del Norte Water Improvement District	-0-	-	-0-
Westway Water Improvement District	647,000	100%	647,000
Tornillo School District	118,000	100%	118,000
Canutillo School District	5,235,905	100%	5,235,905
San Elizario School District	1,100,000	100%	1,100,000
Anthony School District	957,095	100%	957,095
El Paso County Rural Fire Prevention District #1	-0-	-	-0-
	<u>\$278,563,000</u>		<u>\$278,563,000</u>

TABLE IX

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

FISCAL YEAR	PRINCIPAL	INTEREST PLUS AGENT AND CONCOMITANT FEES	TOTAL DEBT SERVICE	TOTAL GENERAL EXPENDITURES (a)	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
1985	\$531,000	\$1,621,525	\$2,152,525	\$41,814,987	5.15%
1984	530,000	1,658,764	2,188,764	35,959,736	6.09%
1983	494,000	1,729,287	2,223,287	29,640,956	7.50%
1982	63,000	1,715,008	1,778,008	23,793,748	7.47%
1981	247,000	2,576,091	2,823,091	23,006,147	12.27%
1980	261,000	34,332	295,332	13,654,934	2.16%
1979	295,000	45,106	340,106	15,395,549	2.21%
1978	284,000	55,850	339,850	14,138,866	2.40%
1977	278,000	65,741	343,741	12,293,022	2.80%
1976	357,000	76,789	433,789	11,244,380	3.86%

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

TABLE X

COUNTY OF EL PASO, TEXAS  
 DEMOGRAPHIC STATISTICS  
 FOR THE LAST TEN FISCAL YEARS

YEAR	POPULATION	PER CAPITA INCOME	UNEMPLOY- MENT RATE	MEDIAN AGE	EDUCATION LEVEL	PERCENT ENROLLED IN SCHOOLS (AGES 3-34)
1985	536,000 (a)	\$5,500 (a)	11.9 (a)	26.0 (a)	12.3 (a)	50.0 (a)
1984	535,896	5,845	10.2	25.9	12.4	52.5
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

(a) Estimated

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, TEXAS

PROPERTY VALUES,  
CONSTRUCTION AND BANK DEPOSITS  
FOR THE LAST TEN YEARS

YEAR	PROPERTY VALUE			NET TAXABLE MARKET VALUE			CONSTRUCTION (a)				
	MARKET VALUE PROPERTY (000)	EXEMPTIONS (000)	VALUE (100)	BANK DEPOSITS (a) (100)	RESIDENTIAL UNITS AUTHORIZED	COMMERCIAL AND RESIDENTIAL (000)	PUBLIC BUILDINGS (000)	TOTAL (000)			
1985	\$11,383,069	\$1,150,772	\$10,232,297	\$3,327,368 (b)	2,009 (b)	\$136,447 (b)	\$24,326 (b)	\$160,773 (b)			
1984	8,806,889	687,717	8,119,172	2,639,650	3,420	221,289	14,884	236,173			
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	216,749	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	2,419,358	53,830	2,365,528	1,370,272	4,542	178,265	36,524	214,789			
1976	2,332,960	51,908	2,281,052	1,236,358	123	9,914	1,309	11,223			

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

(b) Through September 1985.

TABLE XII

COUNTY OF EL PASO, TEXAS

PRINCIPAL TAXPAYERS  
FISCAL YEAR ENDED SEPTEMBER 30, 1985

TAXPAYER	TYPE OF BUSINESS	1985 ASSESSED VALUE	PERCENTAGE OF TOTAL VALUATION
El Paso Electric Company	Electric Utility	\$155,604,113	100%
Southwestern Bell	Telephone Communications	139,285,703	100%
Chevron U.S.A.	Oil Refinery	105,471,467	100%
ASARCO, American	Smelting & Refining	55,476,007	100%
Safeway Stores	Grocery Warehouse & Retail Seller	53,476,943	100%
El Paso Natural Gas Co.	Natural Gas Pipeline Supplier	44,095,894	100%
Phelps Dodge	Copper Refinery	41,936,025	100%
Southern Union Gas Co.	Natural Gas Distributor	41,911,791	100%
George Thomas Homes, Inc.	Real Estate Development	38,893,806	100%
Texas Commerce Bank - El Paso	Banking	34,396,542	100%

TABLE XIII

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

YEAR	TOTAL TAX RATE	GENERAL FUND	ROAD AND BRIDGE FUND	DEBT SERVICE FUND
1985	.20823	.17171	.01608	.02044
1984	.23098	.20404	.01698	.00996
1983	.23098	.19296	.01597	.02205
1982	.22300	.18013	.01302	.02985
1981	.20000	.14894	.02295	.02811
1980	.14920 (a)	.08807	.02043	.04070
1979	.85000	.65708	.16020	.03272
1978	.85000	.67137	.13919	.03944
1977	.85000	.65425	.15402	.04173
1976	.85000	.67014	.13566	.04420

- (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 comply 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%.

TABLE XIV

COUNTY OF EL PASO, TEXAS  
 OPERATING BUDGETS FOR VARIOUS FUNDS  
 FOR THE LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL	GENERAL FUND	SPECIAL REVENUE FUND (a)	DEBT SERVICE FUND
1985	\$41,823,401	\$29,475,533	\$10,189,848	\$2,158,020
1984	36,590,548	26,991,074	7,407,189	2,192,285
1983	28,661,442	20,874,275	5,562,362	2,224,805
1982	26,075,400	18,980,333	5,301,571 (b)	1,793,496
1981	24,649,866	17,171,000	4,614,714	2,864,152 (c)
1980	14,472,214 (d)	10,074,723	4,101,046	296,445
1979	16,608,650	11,884,007	4,383,348	341,295
1978	16,898,053	12,835,368	3,721,168	341,517
1977	13,175,250	9,550,791	3,279,219	345,240
1976	11,129,633	7,541,486	3,152,462	435,685

- (a) The Road and Bridge Fund, Revenue Sharing Trust Fund, Greater El Paso Civic, Convention and Tourist Center Fund and the Grant Funds are combined in this report under the heading "Special Revenue Funds" to conform with prescribed guidelines.
- (b) The Greater El Paso Civic, Convention and Tourist Center Fund was added to the Special Revenue Fund during the fiscal period ended September 30, 1982 by a Budget Amendment in the amount of \$975,000.
- (c) In January 1980, a \$25,000,000 bond issue was sold to provide funds for the construction of a new jail facility. Beginning in 1981, the budget includes the amounts needed to pay the principal and interest obligations of this bond issue.
- (d) Effective January 1, 1980, the County Fiscal Year was changed to October 1 through September 30. Thus, this accounting period was for the nine months from January 1, 1980, through September 30, 1985.



TABLE XV

COUNTY OF EL PASO, TEXASMISCELLANEOUS STATISTICS  
FISCAL YEAR ENDED SEPTEMBER 30, 1985

<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		
	1985	536,000 (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	206,570	185,500	10.2%
	1985 (September)	209,530	184,600	11.9%