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COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30

1986

COUNTY OF EL PASO, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1986

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

COUNTY OF EL PASO, TEXAS

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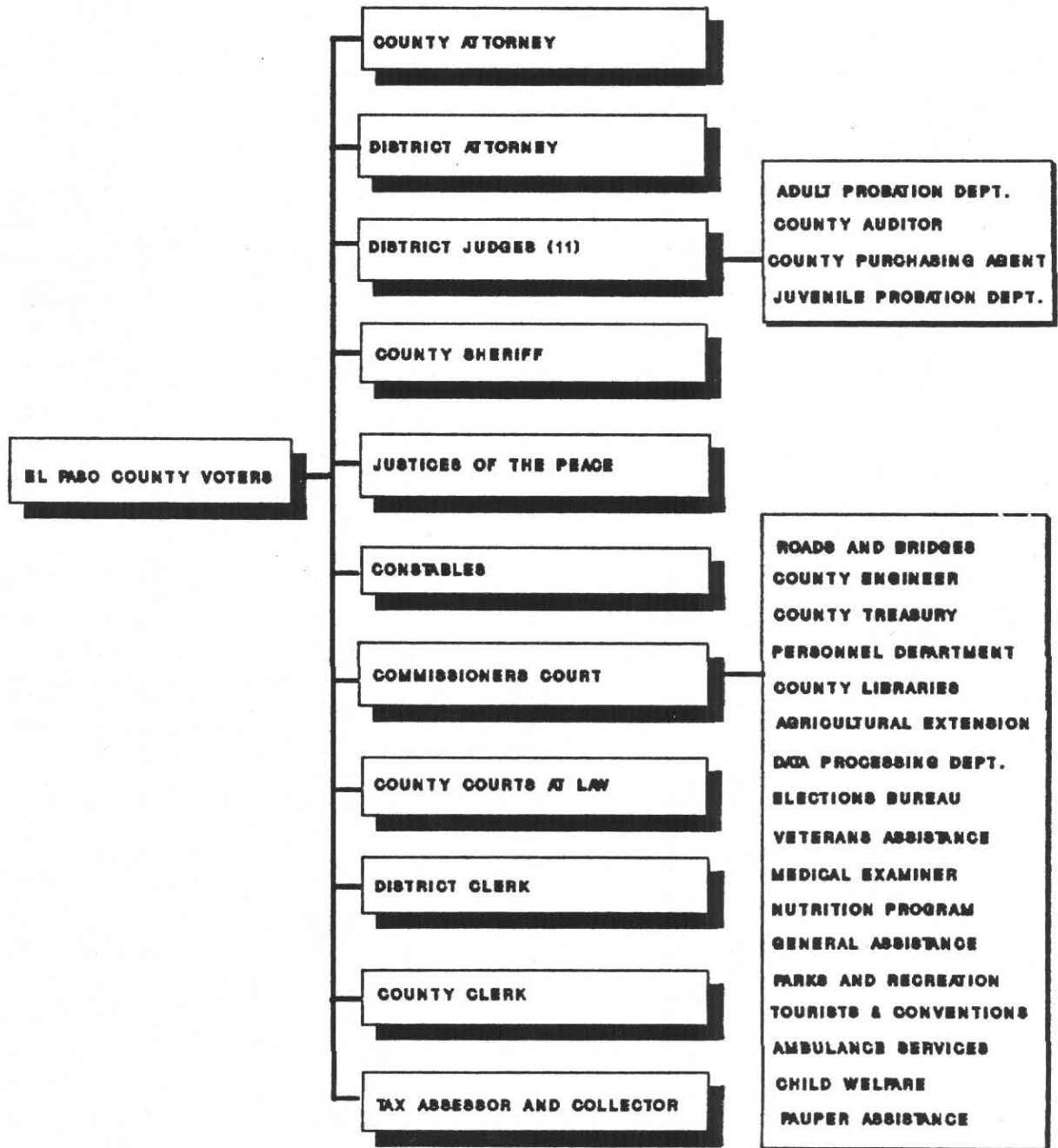
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**INTRODUCTORY
SECTION**

EL PASO COUNTY ORGANIZATIONAL CHART SEPTEMBER 30, 1986



COUNTY OF EL PASO, TEXAS

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DIRECTORY OF PRINCIPAL OFFICIALS

COMMISSIONERS COURT MEMBERS

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

STATE DISTRICT JUDGES

William E. Moody	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
Peter S. Peca, Jr.	Judge, 171st Judicial District
Sam W. Callan	Judge, 205th Judicial District
Sam M. Paxson	Judge, 210th Judicial District
Herb 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

Joe Lucas	County Attorney
Steve 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
Steve W. Simmons	District Attorney
Edelmira Rubalcaba	District Clerk



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

S. E. SEELY
COUNTY AUDITOR

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

January 12, 1987

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

Dear District Judges and Members of Commissioners Court:

The Comprehensive Annual Financial Report (CAFR) of the County of El Paso for the fiscal year ended September 30, 1986, is submitted herewith. This financial report is required by Article 1665, Vernon's Annotated Civil Statutes of the State of Texas. We believe that all information presented herein is accurate and reliable in all material aspects; that it is presented in a manner to set forth fairly the financial position and results of operations of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable its readers to gain the maximum in understanding of the County's financial affairs have been included.

ACCOUNTING POLICIES

This report and the County's accounting policies conform to generally accepted accounting principles for local governmental units as prescribed by the Governmental Accounting Standards Board. Significant accounting policies of the County are explained in Note 1 to the financial statements.

INTERNAL ACCOUNTING AND BUDGETARY CONTROLS

In developing and evaluating the County's accounting and budgetary systems, consideration is given to the adequacy of the associated internal controls. The County's internal accounting and budgetary controls were designed to provide reasonable, but not absolute assurance pertaining to the safeguarding of assets against loss from unauthorized or improper disposition or use; and, the reliability of financial records for preparing financial reports and statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that the evaluation of cost and benefits requires judgments and estimates by management.

INTERNAL ACCOUNTING AND BUDGETARY CONTROLS (Continued)

All internal accounting and budgetary control evaluations occur within the above framework. We believe the County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

THE REPORTING ENTITY

In accordance with guidelines prescribed by the Governmental Accounting Standards Board and the Governmental Accounting Research Foundation of the Government Finance Officers Association, all of the entities, funds, operations and activities related to the County of El Paso included in this CAFR are considered to be the oversight responsibility of El Paso County Commissioners Court. Such oversight responsibility includes the ability to designate management, control management, significantly influence operations and the accountability of financial transactions.

The following entities have substantial autonomy and are administered by separate councils, boards or commissions and are not subject to oversight by the Commissioners Court.

Anthony Independent School District
Canutillo Independent School District
Clint Independent School District
El Paso Independent School District
Fabens Independent School District
San Elizario Independent School District
Socorro Independent School District
Tornillo Independent School District
Ysleta Independent School District
City of El Paso
Town of Anthony
Town of Clint
R. E. Thomason General Hospital
El Paso County Community College
El Paso County Rural Fire Prevention District
El Paso County Water Authority
Hacienda del Norte Water Improvement District
Homestead Municipal Utility District #1
El Paso County Water Control and Improvement
District - Westway

These taxing entities are not included in this report but are located within the geographical boundaries of the County. These entities are not funded by the County and the County is not responsible for any deficits or indebtedness they may incur.

GENERAL GOVERNMENT FUNCTIONS

In order to provide a concise summary of the County's general government functions in its governmental fund types and expendable trust funds the following table is presented to illustrate, summarize and compare actual revenues by major source and actual expenditures by function for the fiscal years ended September 30, 1985 and September 30, 1986:

	<u>1985</u>	<u>1986</u>	Increase or <u>(Decrease)</u>	Percent of Increase or <u>(Decrease)</u>
<u>Revenue Sources</u>				
Taxes	\$20,761,236	\$24,518,739	\$37,757,503	18
Licenses and Permits	138,878	154,537	15,659	11
Intergovernmental	7,046,388	8,887,578	1,841,190	26
Charges for Services	8,433,299	6,985,344	(1,447,955)	(17)
Fines and Forfeitures	823,295	1,122,138	298,843	36
Miscellaneous	5,023,874	4,932,575	(91,299)	(2)
Proceeds of bonds sold	-0-	10,124,125	10,124,125	100
Other	305,518	820,830	515,312	169
Total Revenues	<u>\$42,532,488</u>	<u>\$57,545,866</u>	<u>\$15,013,378</u>	35

	<u>1985</u>	<u>1986</u>	Increase or <u>(Decrease)</u>	Percent of Increase or <u>(Decrease)</u>
<u>Expenditure Functions</u>				
General Government	\$12,116,329	\$10,654,957	(\$1,461,372)	(12)
Administration of Justice	3,196,342	4,367,485	1,171,143	37
Public Safety	9,927,529	12,151,123	2,223,594	22
Health and Welfare	3,805,697	5,404,481	1,598,784	42
Resource Development	2,569,990	3,044,418	474,428	18
Culture and Recreation	1,622,393	1,570,357	(52,036)	(3)
Roads and Bridges	1,247,420	1,296,081	48,661	4
Debt Service	2,152,606	2,143,665	(8,941)	0
Capital Outlays	4,154,019	5,866,545	1,712,526	41
Total Expenditures	<u>\$40,792,325</u>	<u>\$46,499,112</u>	<u>\$5,706,787</u>	14
Total Other Financing Sources	<u>663,341</u>	<u>229,147</u>	<u>(434,194)</u>	(65)
CHANGES IN FUND BALANCES	<u>\$ 2,403,504</u>	<u>\$11,275,901</u>	<u>\$8,872,397</u>	369

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, 1986, the general fixed assets of the County totaled \$58,601,893. This amount represents actual costs of the assets and estimated historical costs where actual costs were not available which is substantially less than their present value. Depreciation of general fixed assets is not recognized in the County's system of accounting.

FEDERAL REVENUE SHARING

Federal Revenue Sharing funds received from the U. S. Treasury during the fiscal year ended September 30, 1986, totaled \$3,129,391. The Federal Revenue Sharing Program was terminated on September 30, 1986.

FINANCIAL ADMINISTRATION OF THE COUNTY

The primary officials responsible for the financial administration of the County are the County Judge, four County Commissioners 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, administers the treasury and sets the ad valorem tax rate. Also, this governing body appoints certain County officials and determines whether or not 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 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

FINANCIAL ADMINISTRATION OF THE COUNTY (Continued)

reporting, internal auditing, designing accounting systems, budgeting, financial planning, regulating cash flow and liquidity of assets, payroll activities, and administration of the retirement plan and the self-funded health, life and dental insurance programs.

FUNCTIONS AND SERVICES OF THE COUNTY

The main function of the County of El Paso, a political subdivision of the State of Texas, is to facilitate the judicial system. A brief explanation of other functions of and services rendered by the County will follow.

General Government

The primary functions in this expenditure 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

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 of eleven State District Courts. Other Officials associated with the State and County Court Systems are the County Sheriff, District Attorney, County Attorney, District Clerk, County Clerk, Chief Juvenile Probation Officer, Chief Adult Probation Officer, six Justices of the Peace, and six Constables.

Public Safety

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

Health and Welfare

The County and City of El Paso share equally with the financial efforts of a public health program. This program includes general public health facilities, air pollution control, 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 who qualify and need assistance on an emergency basis. Other charitable expenditures are made largely to provide for veterans assistance and care of dependent and neglected children.

FUNCTIONS AND SERVICES OF THE COUNTY (Continued)

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, livestock shows, ice capades and sporting attractions are conducted. Also, 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 560 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 and Towns.

DEBT ADMINISTRATION

The ratios of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the County's debt position to management, concerned citizens and investors. The following shows this information as of September 30, 1986:

		Ratios	
	<u>Amount</u>	<u>Debt to Assessed Value</u>	<u>Debt Per Capita</u>
Net Bonded Debt	\$35,184,637	.33%	\$64.56

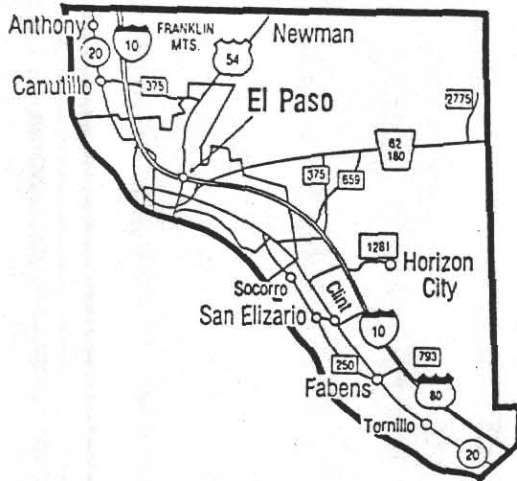
The following shows the County's current national credit ratings on its long-term bonds:

	<u>Standard and Poor's Corporation</u>	<u>Moody's Investment Service</u>
General Obligation Refunding Bonds, Series 1985	AA	A1
General Obligation Bonds, Series 1986-A	AA	A1
General Obligation Refunding Bonds, Series 1986-B	AA	A1

LOCATION AND GENERAL INFORMATION

El Paso County is the western-most county in the state and is located almost midway between Los Angeles and Houston. It has an estimated population of 545,000. The county contains about 1,058 square miles and is bordered on the south by the Republic of Mexico, on the west and north by New Mexico and on the east by Hudspeth County. The City of El Paso, the County seat, has an estimated population of about 490,000 and is the fourth largest City in the State. Ciudad Juarez in Mexico, separated from the County by the Rio Grande River, has an estimated population of 1,580,000. Two maps of the area follow:

COUNTY OF EL PASO



STATE OF TEXAS



The County's economy is supported primarily by manufacturing, military, farming, tourism and foreign and domestic commerce. Apparel manufacturing is the leading industry in the area and employs more than 16,000 people. Many corporations operate "twin plants" which perform manufacturing operations in Ciudad Juarez while other associated activities are performed in the County.

BUDGET

Current Operating Budget

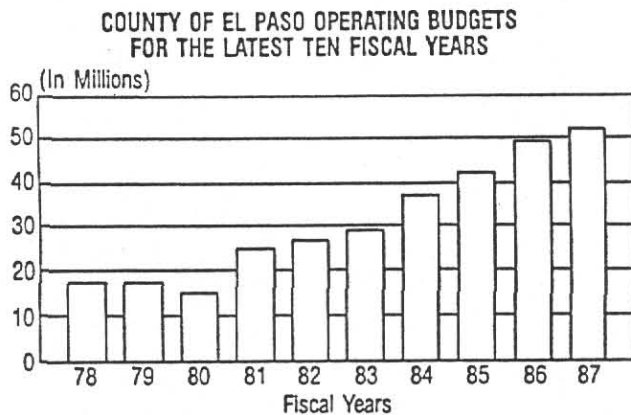
On October 14, 1985, members of Commissioners Court adopted an operating budget for the twelve-month period ending September 30, 1986, in the amount of \$47,063,677. This budget was increased by \$2,016,668 with the following eleven budgetary amendments:

BUDGET (Continued)

Budgetary Amendment Number	Approved by Commissioners Court on	Amount of Amendment
1	December 16, 1985	\$ 250,000
2	February 24, 1986	243,817
3	April 21, 1986	56,370
4	April 28, 1986	113,427
5	May 12, 1986	46,142
6	June 23, 1986	11,500
7	July 21, 1986	48,500
8	August 4, 1986	196,280
9	August 11, 1986	148,000
10	September 2, 1986	73,000
11	October 6, 1986	829,632
Total		<u>\$ 2,016,668</u>

After approval of these budgetary amendments, the operating budget totaled \$49,080,345. This is an increase of \$7,256,944 over the amended operating budget for the fiscal year ended September 30, 1985, which totaled \$41,823,401.

The totals of the County's annual operating budgets for the latest ten fiscal periods are presented graphically as follows:



Budgetary Procedures and Policies

The County Auditor is, by State statute, the Budget Officer and has the responsibility of preparing the County's annual 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.

BUDGET (Continued)

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. Appropriations finally approved and adopted by Commissioners Court 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 payments.

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 subsequent 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. Grant funds are budgeted for various fiscal periods depending on the contract years of the grants.

SIGNIFICANT LOCAL EVENTS AND ACCOMPLISHMENTS

The following are some significant events and accomplishments of the County which may not be evident from reading the financial statements:

1. A comprehensive state-of-the-art integrated governmental mainframe computer system for budgeting and accounting called FAMIS (Financial Accounting and Management Information System) was brought online on October 1, 1985. This system was developed by Peat, Marwick, Mitchell & Company. These conversions were made from manual budgetary and accounting systems.
2. On August 1, 1985, a state-of-the-art integrated Integral Systems Incorporated (ISI) Payroll and

SIGNIFICANT LOCAL EVENTS AND ACCOMPLISHMENTS (Continued)

Personnel mainframe computer system was brought online. These two systems, FAMIS and ISI, have been interfaced and are fully operational.

3. During August 1986, a massive mainframe software Criminal Justice Information System (CJIS) was partially brought online. This system contains an enormous database for City, County, State and Federal financial transactions and other pertinent information to facilitate the judicial system.
4. On August 27, 1986, the County sold General Obligation Bonds totaling \$6,500,000. Proceeds from this sale will be used to construct and equip a new County Juvenile Detention Facility. This indebtedness will be paid with property tax revenues.
5. On August 27, 1986, the County sold General Obligation Refunding Bonds in the amount of \$3,700,000. These proceeds will be used to acquire land and make site improvements for a multipurpose recreational, sports and rodeo facility. It is anticipated that about a third of the County's Hotel/Motel Occupancy Tax revenues will be used to pay this indebtedness.

PROSPECTS FOR THE FUTURE

The financial condition of the County should continue to be sound through September 30, 1987. Beyond that time, however, we anticipate that the following adverse impacts will hurt the County.

1. The federal government terminated the Federal Revenue Sharing Program which will result in a loss of current revenues in excess of \$3,200,000 each year.
2. The local and state economy is and probably will continue to be sluggish due to low and sagging oil prices (about \$15.00 a barrel), high local rates of unemployment (currently about 13.5%) and resultant local effects from Mexico's present economic woes.
3. The County's annual operating budget for the fiscal year beginning October 1, 1986 may have set

SIGNIFICANT LOCAL EVENTS AND ACCOMPLISHMENTS (Continued)

the aggregate amount of actual current expenditures higher than the aggregate amount of actual current revenues. To balance the County's operating budget for the fiscal year beginning October 1, 1986, most of the undesignated fund equities (about \$8,000,000) were used.

FINANCIAL REPORT AND STATEMENT PRESENTATION

The organization, form and contents of this report and the accompanying financial statements and statistical tables were prepared to conform with generally accepted accounting principles for local governmental units as prescribed in the Codification of Governmental Accounting and Financial Reporting Standards published as of November 1, 1984 by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association. This codification is intended to provide authoritative accounting and financial reporting guidance for local governmental entities.


INDEPENDENT AUDIT

In accordance with Texas statutes, the Commissioners Court appointed the Independent Certified Public accounting firm of Bixler, Carlton, Pittenger and Company to perform the 1985-86 fiscal year County financial audit. The independent auditors' report is included in this report.

ACKNOWLEDGEMENTS

We express thanks to the many people who have contributed support and assistance in conducting the financial administration of the County of El Paso. We believe the financial affairs of the County have been conducted in a responsible and progressive matter.

Respectfully submitted,


S. E. Seely
County Auditor



FINANCIAL SECTION

BIXLER, CARLTON, PITTINGER & CO., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

1280 Hawkins / Telephone 915 / 593-1280

EL PASO, TEXAS 79925

PAUL H. CARLTON, C.P.A.
BRUCE G. BIXLER, C.P.A.
NORMAN W. PITTINGER, C.P.A.
RAYMOND M. LARKIN, C.P.A.
MAX G. VIESCAS, C.P.A.
ROBERT H. WOOLLEY, JR., C.P.A.
D. GENE HENDERSON, C.P.A.

MEMBER OF THE AMERICAN INSTITUTE
OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE COMPANIES
PRACTICE SECTION

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, 1986, 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, 1986, 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.

Bixler, Carlton, Pittenger & Co., P.C.

December 23, 1986
El Paso, Texas

COUNTY OF EL PASO, TEXAS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
 SEPTEMBER 30, 1986
 WITH COMPARATIVE AMOUNTS FOR 1985

	GOVERNMENTAL FUND TYPES				FIDUCIARY	ACCOUNT GROUPS		TOTAL	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FUND TYPES AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1986	1985
ASSETS									
Cash.....	\$4,832,793	\$2,730,659	\$321,076	\$275,139	\$1,507,521			\$9,667,188	\$8,318,725
Investments at cost (approximates market)...	16,517,589	3,795,000	340,193	7,296,000	472,000			28,420,782	16,722,725
Receivables(net of allowances for uncollectibles):									
Taxes(Note 2).....	1,411,004	132,001	164,238					1,707,243	
Accounts.....	484,903	645,623	3,626		420,209			1,554,361	1,859,034
Due from other funds.....	435,234	29,579						464,813	949,246
Due from other governmental agencies.....	129,475							129,475	1,071,243
Deferred charges.....		125,844						125,844	
Inventory of supplies.....	13,495							13,495	13,974
Fixed assets (Note 3).....						\$58,601,893		58,601,893	54,105,939
Amount available in debt service fund.....							\$473,805	473,805	319,540
Amount to be provided for retirement of general long-term debt.....							36,230,434	36,230,434	25,239,176
Amount to be provided for employees fringe benefits							4,423,706	4,423,706	
TOTAL ASSETS.....	\$23,824,493	\$7,458,706	\$829,133	\$7,571,139	\$2,399,730	\$58,601,893	\$41,127,945	\$141,813,039	\$108,599,602
LIABILITIES									
Vouchers payable.....	\$2,815,755	\$581,168	\$1,551	\$59,084	\$54,799			\$3,512,357	\$3,573,881
Matured bonds and interest payable.....									61,120
Equipment contracts payable (Note 4).....							\$1,349,239	1,349,239	1,808,716
Due to other funds.....	170,666	268,050		146,995	9,706		595,417	935,995	935,995
Due to other governmental agencies.....	2,403,809	57,281			2,335,225		4,796,315	3,554,919	3,554,919
Deferred revenues.....	498,524	848,127					1,346,651	252,472	252,472
General obligation bonds payable (Note 5).....							35,355,000	35,355,000	23,750,000
Fringe benefits payable.....							4,423,706	4,423,706	
Total liabilities..	\$,888,754	1,754,626	1,551	206,079	2,399,730		41,127,945	51,378,685	33,937,103
FUND EQUITY									
Investment in general fixed assets.....						58,601,893		58,601,893	54,105,939
Fund balance:									
Reserved for inventory, payroll and change funds.....	79,895	100						79,995	40,174
Reserved for health and life benefits.....									159,247
Reserved for debt service.....			473,805					473,805	319,539
Reserved for encumbrances.....	1,396,157	778,434						2,174,591	1,281,976
Unreserved:									
Designated for specific programs(Note 13)	8,440,719	1,215,960	164,238					9,820,917	9,664,942
Designated for subsequent year's expenditures	7,578,828	2,167,919	189,539					9,936,286	8,116,513
Undesignated.....	440,140	1,541,667		7,365,060				9,346,867	974,169
Total fund equity.....	17,935,739	5,704,080	827,582	7,365,060		58,601,893		90,434,354	74,662,499
TOTAL LIABILITIES AND FUND EQUITY.....	\$23,824,493	\$7,458,706	\$829,133	\$7,571,139	\$2,399,730	\$58,601,893	\$41,127,945	\$141,813,039	\$108,599,602

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

COUNTY OF EL PASO, TEXAS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED SEPTEMBER 30, 1986
WITH COMPARATIVE AMOUNTS FOR 1985

	GOVERNMENTAL FUND TYPES				TOTAL (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	1986	1985
REVENUES:						
Taxes.....	\$19,574,848	\$2,584,868	\$2,359,023		\$24,518,739	\$20,761,236
Licenses and permits.....	154,537				154,537	138,878
Intergovernmental.....	797,563	8,090,015			8,887,578	7,046,388
Charges for services.....	6,985,344				6,985,344	8,433,299
Fines and forfeitures.....	1,122,138				1,122,138	823,295
Miscellaneous.....	3,861,049	778,841	292,685		4,932,575	5,023,874
Proceeds of bonds sold.....				\$10,124,125	10,124,125	
Other.....	261,956	407,094		151,780	820,830	305,518
Total revenues.....	32,757,435	11,860,818	2,651,708	10,275,905	57,545,866	42,532,488
EXPENDITURES:						
General government.....	10,053,554	601,403			10,654,957	12,116,329
Administration of justice.....	4,067,379	300,106			4,367,485	3,196,342
Public safety.....	12,023,152	127,971			12,151,123	9,927,529
Health and welfare.....	797,873	4,606,608			5,404,481	3,805,697
Resource development.....	150,273	2,894,145			3,044,418	2,569,990
Culture and recreation.....	1,367,606	202,751			1,570,357	1,622,393
Roads and bridges.....		1,286,264			1,296,081	1,247,420
Debt service:						
Principal retirement.....						531,000
Interest.....						1,619,120
Agent's fees.....			58,486		58,486	2,486
Refunding (NOTE 6).....			2,085,179		2,085,179	
Capital outlays.....	1,914,103	1,051,414		2,910,845	5,866,545	4,154,019
Total expenditures.....	30,373,940	11,070,662	2,143,665	2,910,845	46,499,112	40,792,325
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	2,383,495	790,156	508,043	7,365,060	11,046,754	1,740,163
OTHER FINANCING SOURCES (USES):						
Assumption of long-term equipment contracts payable (Note 4).....	280,952				280,952	1,536,477
Operating transfers in.....	126,078	360,105			486,183	548,767
Operating transfers out.....	(332,938)	(153,246)			(486,184)	(1,421,903)
Prior year adjustments.....		(117,087)			(117,087)	
To be provided-civic center		65,283			65,283	
Total other financing sources (uses).....	74,092	155,055			229,147	663,341
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES).....	2,457,587	945,211	508,043	7,365,060	11,275,901	2,403,504
FUND BALANCE OCTOBER 1, 1985.....	15,478,152	4,758,869	319,539		20,556,560	18,153,056
FUND BALANCE, SEPTEMBER 30, 1986	\$17,935,739	\$5,704,080	\$827,582	\$7,365,060	\$31,832,461	\$20,556,560

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, 1986
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1985

	GENERAL FUND			SPECIAL REVENUE FUND..		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:						
Taxes.....	\$16,800,810	\$19,574,848	\$2,774,038	\$2,186,484	\$2,584,868	\$398,384
Licenses and permits.....	148,800	154,537	5,737			
Intergovernmental revenues.....	682,700	797,563	114,863	4,682,965	5,491,147	808,182
Charges for services.....	6,602,072	6,985,344	383,272			
Fines and forfeitures.....	464,800	1,122,138	657,338			
Miscellaneous revenues.....	3,493,430	3,861,049	367,619	224,800	357,882	133,082
Other.....	78,100	261,956	183,856	82,304	77,713	(4,591)
Total revenues.....	28,270,712	32,757,435	4,486,723	7,176,553	8,511,610	1,335,057
EXPENDITURES:						
General government.....	12,513,898	10,053,554	2,460,344	1,073,500	601,403	472,097
Administration of justice.....	4,454,908	4,067,379	387,529			
Public safety.....	12,995,761	12,023,152	972,609			
Health and welfare.....	899,335	797,873	101,462	2,494,375	2,074,226	420,149
Resource development.....	164,488	150,273	14,215	2,839,747	2,573,491	266,256
Culture - recreation.....	1,491,400	1,367,606	123,794	73,810	66,822	6,988
Roads and bridges.....				1,552,883	1,286,264	266,619
Capital outlays.....	2,483,940	1,914,103	569,837	449,766	418,946	30,820
Total expenditures.....	35,003,730	30,373,940	4,629,790	8,484,081	7,021,152	1,462,929
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	(6,733,018)	2,383,495	9,116,513	(1,307,528)	1,490,458	2,797,986
OTHER FINANCING SOURCES (USES):						
Assumption of long-term equipment contracts payable (Note 4).....		280,952	280,952			
Operating transfer in.....		126,078	126,078	130,223	27,168	(103,055)
Operating transfer out.....	(332,938)	(332,938)				
To be provided-civic center Net decrease in prior year's fund balance.....					65,283	65,283
Total other financing sources (uses).....	7,065,956		(7,065,956)	1,177,305	(22,320)	(1,199,625)
EXCESS OF REVENUES OVER (UNDER) EXPEN- DITURES AND OTHER FINANCING SOURCES (USES).....	\$0	2,457,587	\$2,457,587	\$0	1,560,589	\$1,560,589
FUND BALANCE, OCTOBER 1, 1985.....		15,478,152			2,837,415	
FUND BALANCE, SEPTEMBER 30, 1986.....		\$17,935,739			\$4,398,004	

The notes to the financial statements are an integral part of this statement.
* See note 7 to the financial statements

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

NON-BUDGETED ACTUAL*	TOTAL ACTUAL	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	NON-BUDGETED ACTUAL*	ACTUAL 1986	TOTAL ACTUAL 1985
	\$2,584,868	\$18,987,294	\$22,159,716	\$3,172,422		\$22,159,716	\$19,933,640
		148,800	154,537	5,737		154,537	138,878
\$2,598,868	8,090,015	5,365,665	6,288,710	923,045	\$2,598,868	8,887,578	7,046,388
		6,602,072	6,985,344	383,272		6,985,344	8,433,299
		464,800	1,122,138	657,338		1,122,138	823,295
420,959	778,841	3,718,230	4,218,931	500,701	420,959	4,639,890	4,854,948
329,381	407,094	160,404	339,669	179,265	329,381	669,050	305,518
3,349,208	11,860,818	35,447,265	41,269,045	5,821,780	3,349,208	44,618,253	41,535,966
	601,403	13,587,398	10,654,957	2,932,441		10,654,957	12,116,329
300,106	300,106	4,454,908	4,067,379	387,529	300,106	4,367,485	3,196,342
127,971	127,971	12,995,761	12,023,152	972,609	127,971	12,151,123	9,927,529
2,532,382	4,606,608	3,393,710	2,872,099	521,611	2,532,382	5,404,481	3,805,697
320,654	2,894,145	3,004,235	2,723,764	280,471	320,654	3,044,418	2,569,990
135,929	202,751	1,565,210	1,434,428	130,782	135,929	1,570,357	1,622,393
	1,286,264	1,552,883	1,286,264	266,619		1,286,264	1,247,420
622,651	1,041,597	2,933,706	2,333,049	600,657	622,651	2,955,700	4,154,019
4,039,693	11,060,845	43,487,811	37,395,092	6,092,719	4,039,693	41,434,785	38,639,719
(690,485)	799,973	(8,040,546)	3,873,953	(11,914,499)	(690,485)	3,183,468	2,896,247
			280,952	280,952		280,952	1,536,477
332,937	360,105	130,223	(332,938)	(130,223)	332,937	332,937	548,767
(153,246)	(153,246)	(332,938)	65,283	65,283	(153,246)	(486,184)	(1,421,903)
	65,283					65,283	
(94,767)	(117,087)	8,243,261		(8,243,261)	(94,767)	(94,767)	
84,924	155,055	8,040,546	13,297	(8,027,249)	84,924	98,221	663,341
(605,561)	955,028	=====	3,887,250	=====	(605,561)	3,281,689	3,559,588
1,921,454	4,758,869		18,315,567		1,921,454	20,237,021	16,677,433
<u>\$1,315,893</u>	<u>\$5,713,897</u>		<u>\$22,202,817</u>		<u>\$1,315,893</u>	<u>\$23,518,710</u>	<u>\$20,237,021</u>

COUNTY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
SEPTEMBER 30, 1986

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, 1986

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

El Paso County is a public corporation and a political subdivision of the State of Texas. The governing body of the County is the Commissioners Court. Commissioners Court is composed of five elected officials, the County Judge and four County Commissioners.

The financial statements of the County, the reporting entity, include all governmental activities, departments, agencies, organizations and functions of the County for which the Commissioners Court has oversight responsibility. Such oversight responsibility includes, but is not necessarily limited to, designation of management, the ability to influence significantly operations and the accountability for fiscal matters.

All other governmental entities located within the geographical boundaries of the County are administered by separate councils, boards or commissions and are not subject to oversight of Commissioners Court. Financial information, therefore, for all of such entities is not included in the County's financial statements. These entities are:

Anthony independent School District
Canutillo Independent School District
Clint Independent School District
El Paso Independent School District
Fabens Independent School District
San Elizario Independent School District
Socorro Independent School District
Tornillo Independent School District
Ysleta Independent School District
City of El Paso
Town of Anthony
Town of Clint
R. E. Thomason General Hospital
El Paso Community College
El Paso County Rural Fire Prevention District

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

El Paso County Water Authority
Hacienda del Norte Water Improvement District
Homestead Municipal Utility District #1
El Paso County Water Control and Improvement
District - Westway

In addition, certain escrow funds held in trust by the District Clerk and County Clerk are not included in these statements. These escrow funds are not subject to oversight by Commissioners Court.

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

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

The Debt Service 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

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

for this fund are interest earned from short-term investments and ad valorem taxes allocated specifically for debt service requirements.

Trust and Agency 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.

The General Fixed Assets Account Group 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 General Long-Term Debt Account Group 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.

Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual; i.e., both measurable and available. In the case of this County, available means collected within the current year or soon enough thereafter to be used to pay liabilities of the current year. Substantially all revenues are considered to be susceptible to accrual.

Expenditures are generally recognized under the modified basis of accounting when the related fund liability is incurred except for unmatured interest on general long-term debt which is recognized as an expenditure when due. Also, prepaid expenses are recognized as expenditures when paid.

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The accounts of the Fiduciary Fund Types are maintained and the financial statements have been prepared, on the following bases of accounting: Expendable Trust Funds, Modified Accrual; Agency Funds, Cash which approximates modified accrual.

Investments are stated at cost which approximates market value. All investments are comprised of certificates of deposit. Since April 1, 1983, all County funds, not invested, have been deposited into interest-bearing Negotiable Order of Withdrawal (NOW) accounts and Super NOW accounts. County policy and State law require that all investments must be fully collateralized.

The County's cash and investment balances on September 30, 1986 were composed of the following:

	<u>Amount</u>	<u>Percent</u>
NOW and Super NOW Deposits	\$ 9,667,188	26
Certificates of Deposit	<u>28,420,782</u>	<u>74</u>
TOTAL	<u>\$38,087,970</u>	<u>100.0%</u>

"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 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 (fifo) method.

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Vacation and Sick Leave

Permanent full-time employees earn vacation leave at varying rates depending on their years of service with the County as follows:

<u>Number of Years of Service</u>	<u>Vacation Leave Days Earned per year</u>
Up to 5 years	10
5 to 15 years	15
over 15 years	20

Vacation leave may be accumulated up to a maximum of two times the annual vacation benefit (20, 30, or 40 days depending on the number of years of service). Employees lose, without pay, unused vacation leave which exceeds this limit. Permanent part-time employees earn vacation benefits at half the rate of permanent full-time employees. On September 30, 1986, the County's total liability for accumulated vacation leave aggregated \$1,176,718 which is recorded in the General Long-Term Liabilities Account Group.

Each permanent full-time employee earns sick leave at the rate of 15 working days per year and may accumulate a maximum sick leave benefit of 90 working days. Outstanding sick leave balances are cancelled, without payment, upon termination, resignation, retirement or death. On September 30, 1986 the County's total liability for accumulated sick leave aggregated \$3,246,988 which is recorded in the General Long-Term Liabilities Account Group.

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.

Fixed Assets

All fixed assets are recorded at cost or estimated cost if actual cost is not available. Donated fixed assets are

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

recorded at their estimated fair market value on the date donated. The costs of purchasing or constructing general fixed assets are recorded as expenditures in the various funds. Such expenditures in excess of \$100 are capitalized in the General Fixed Assets Account Group. Such costs do not include interest expenditures and interest revenues related to bonds issued to finance the construction of some of these capital assets. Public domain (infrastructure) fixed assets consisting of improvements other than buildings, including roads, bridges, streets and related right-at-way are also included in the General Fixed Assets Account Group.

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 cost or estimated historical cost if actual cost is not available. General fixed assets are not depreciated or appreciated for changes in fair market value.

Encumbrances

Encumbrances are recorded throughout the year when purchase orders, contracts and other appropriate commitment documents are executed in order to reserve the proper portion of the applicable appropriation. Encumbrances outstanding at year-end are reported as reservations of fund balances and State law provides authority for the carryover of appropriations to the subsequent year to complete these transactions. All other unobligated appropriation balances lapse at fiscal year-end.

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.

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting

The County Auditor is the Budget Officer for the County. The Budget Officer prepares a proposed budget utilizing his estimate of revenues and spending requests from the various departments.

Public budgetary hearings are held by the Budget Officer and by the Commissioners Court. During these hearings, the department heads may justify their spending requests. Before determining the final budget, the Commissioners Court may increase or decrease the amounts requested by the various departments. In the final budget, which should be adopted on the second Monday of each October, expenditures for current operating funds cannot exceed available cash balances on October 1, plus the County Auditor's estimate of revenues for the ensuing year. The Commissioners Court may transfer amounts among individual budgetary line items within expenditure categories during the year, but these transfers may not increase the overall total of the budget. The budgeted amounts were not significantly changed by such transfers during the year.

The budget is prepared on the modified accrual basis. Formal budgetary integration is employed for the General Fund, Debt Service Fund and certain Special Revenue Funds. Budgetary control of these funds is effected at the object level. Formal budgetary integration is not employed for Capital Project funds and some Grant funds. Effective budgetary control for these funds is achieved through grant and project budgeting.

2. PROPERTY TAXES

Levy and Collection

Property is appraised and a lien on such appraised property becomes enforceable as of January 1, subject to certain established procedures relating to rendition, appraisal, appraisal review and judicial review. Property taxes are levied October 1 of the year which assessed, or as soon thereafter as practicable. Taxes are due and payable when levied. Taxes become delinquent on February 1, of the following year and are then subject to interest and penalty

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

2. PROPERTY TAXES (Continued)

charges. The City of El Paso, under an interlocal governmental agreement, bills and collects property taxes for the County and certain other local governmental entities.

Tax Rate

The County's total 1985 tax rate was \$.20823 per \$100 of assessed valuation of which \$.18779 was allocated for maintenance and operations of the General Fund and the Road and Bridge Fund and \$.02044 was allocated to the Debt Service Fund. State law permits the County to levy property taxes up to \$.80 per \$100 of assessed valuation for the General Fund and up to \$.15 per \$100 assessed valuation for the Road and Bridge Fund.

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 for 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;
- (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.

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

3. GENERAL FIXED ASSETS

Changes in General Fixed Assets during the year ended September 30, 1986, are summarized as follows:

	Balance 09/30/85	Additions	Deletions	Balance 09/30/86
Land	\$ 2,945,324	\$2,378,942		\$ 5,324,266
Building and other improvements . . .	41,236,158	20,103		41,256,261
Construction in progress	11,451		\$11,451	
Machinery and equipment	7,798,778	2,124,709	16,349	9,907,138
Roads, bridges and flood control. . .	2,114,228			2,114,228
TOTALS	<u>\$54,105,939</u>	<u>\$4,523,754</u>	<u>\$27,800</u>	<u>\$58,601,893</u>

4. CAPITAL LEASES AND INSTALLMENT PURCHASES

The County had the following outstanding capital lease/ installment purchase obligations on September 30, 1986:

1. Leases (two) dated October 18, 1980 and January 15, 1982, with Executone for telephone equipment.
2. 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,

Year Ended September 30	Municipal Leasing Corporation	Executone Telephone System	Totals
1987	\$ 812,210	\$ 73,018	\$ 885,228
1988	460,994	42,639	503,633
1989	179,694		179,694
Total minimum lease payments	1,452,898	115,657	1,568,555
Less amount representing interest	205,228	14,088	219,316
Present value of net minimum payments	<u>\$1,247,670</u>	<u>\$101,569</u>	<u>\$1,349,239</u>

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

5. 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>	Balance on Sept. 30, <u>1986</u>
Permanent Improvement				
General Obligation Refunding				
Bonds, Series 1985	09-15-85	02-25-02	7.09.5%	\$25,155,000
General Obligation Bonds,				
Series 1986-A.	07-15-86	02-15-01	6.0-9.0%	6,500,000
General Obligation Refunding				
Bonds, Series 1986-B	07-15-86	02-15-06	7.1-10.1%	<u>3,700,000</u>
Total				<u>\$35,355,000</u>

A yearly summary of the total debt service requirements for principal and interest for all bonded indebtedness on September 30, 1986 follows:

<u>YEAR OF MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
1987	\$ 250,000	\$3,315,812	\$3,565,812
1988	1,375,000	2,007,067	3,382,067
1989	1,460,000	1,897,093	3,357,093
1990	1,590,000	1,774,447	3,364,447
1991	1,720,000	1,638,205	3,358,205
1992	1,850,000	1,487,936	3,337,936
1993	2,005,000	1,322,085	3,327,085
1994	2,210,000	1,139,293	3,349,293
1995	2,395,000	940,706	3,335,706
1996	2,530,000	814,670	3,344,670
1997	2,615,000	766,222	3,381,222
1998	2,665,000	712,968	3,377,968
1999	2,740,000	654,586	3,394,586
2000	2,900,000	503,202	3,403,202
2001	3,180,000	248,423	3,428,423
2002	2,590,000	104,652	2,694,652
2003	285,000	83,871	368,871
2004	305,000	61,228	366,228
2005	330,000	37,523	367,523
2006	360,000	12,780	372,780
TOTALS	<u>\$35,355,000</u>	<u>\$19,522,769</u>	<u>\$54,877,769</u>

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

6. REFUNDING

On October 24, 1985, all County of El Paso General Obligation Bonds, Series 1980, which had a par value of \$23,750,000 were refunded. This refunding was accomplished by issuing General Obligation Refunding Bonds, Series 1985 which had a par value of \$25,155,000 but were sold at a discount of \$6,826,629. In connection with this refunding, the County paid \$2,083,179 to Texas Commerce Bank - El Paso for the purchase of U.S. Treasury 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 the amount of \$140,193 to the County, which represented excess sources and accrued interest and was credited to the Debt Service Fund.

7. FEDERAL AND STATE GRANTS

Federal and state grants available for expenditure for general governmental operating purposes were accounted for in the Special Revenue Fund. The accounting periods of most grants are different from the County's accounting period. Because of those differences in accounting periods, columns reflecting those grants' actual expenditures and revenues have been added to the appropriate Schedule of Revenues and Expenditures. The grants in the other Special Revenue Fund represent non-budgeted accounts and, therefore, no comparison of budgeted to actual revenues and expenditures is provided in the financial statements. Also included in non-budgeted are Coliseum Improvement, Tourist Promotion, Ascarate Golf Course Improvement and Ascarate Park Improvement Fund.

8. 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>	<u>TAX ASSESSOR COLLECTOR</u>	<u>COUNTY CLERK</u>	<u>SHERIFF AND JP'S</u>	<u>DISTRICT CLERK</u>	<u>TOTAL</u>
Cash	\$2,209,026	\$337,963	\$538,055	\$ 726,319	\$3,811,363
Due from other governments . . .			129,475		129,475
Receivables		59,948			59,948
Investments and time deposits . .		37,589		400,000	437,589
TOTAL ASSETS	\$2,209,026	\$435,500	\$667,530	\$1,126,319	\$4,438,375

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

8. OTHER FUNDS OF THE COUNTY (Continued)

LIABILITIES

Due to County . . .	\$ 79,531	\$ 58,966	\$346,008	\$ 3,356	\$ 487,861
Due to other governments . . .	2,065,056	7,454	501		2,073,011
Accounts payable	64,439	369,080	321,021	1,122,963	1,877,503
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	\$ 2,209,026	\$435,500	\$667,530	\$1,126,319	\$4,438,375

9. 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, 1986, were \$1,031,548, including amortization of prior services costs. As of December 31, 1985, the date of the latest available annual actuarial valuation of the system, the County's overfunded accrued liability was \$349,453.

10. SELF-FUNDED HEALTH, DENTAL AND LIFE INSURANCE FUND

On April 1, 1983, the County established a self-funded health, dental and life insurance fund. The purpose of this fund is to provide adequate and economically feasible medical, dental and life insurance 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 reinsurance 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, 1986, 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

11. LITIGATION

The County is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. Presently, a number of lawsuits are pending against the County. The settlement of such contingencies under the budgetary process would require appropriation of revenues yet to be realized and would not materially affect the financial position of the County at September 30, 1986.

12. CONTINGENT LIABILITIES

The County has received several federal and state assisted grant programs which are subject to financial and compliance audits. The audits of these grants for and including the year ended September 30, 1986, have not been conducted.

Accordingly, the County's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County anticipates that such amounts, if any, will be immaterial.

13. FUND EQUITY

Components of the unreserved fund equity designated for specific programs and purposes are:

	<u>General Fund</u>
Reserve for Working Capital	\$2,000,000
Reserve for Legal Fees	2,000,000
Reserve for Nutrition Program	500,000
Reserve for Salary Increases	600,000
Reserve for Insurance	150,000
Reserve for Claims and Judgements	352,760
Reserve for Golf Car Replacement	75,000
Reserve for Grant Deficiencies	98,634
Reserve for Workers Compensation	76,600
Reserve for Taxes	1,411,007
Reserve for Vacation Payments	<u>1,176,718</u>
	<u>\$8,440,719</u>

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

13. FUND EQUITY (Continued)

Special Revenue Funds

Reserve for Working Capital - Road and Bridge Fund	\$ 400,000
Reserve for Insurance - Road and Bridge Fund	9,247
Reserve for Claims and Judgements	100,000
Reserve for Tourist Promotion	335,923
Reserve for FDA Rodeo Grant	100,000
Reserve for Park Improvements	123,789
Reserve for Tree Farm	15,000
Reserve for Taxes	<u>132,000</u>
Total	<u>\$1,215,960</u>

Debt Service Fund

Reserve for Taxes	<u>\$ 164,238</u>
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The unreserved and undesignated fund equity amounts are statutorily available for appropriation in subsequent fiscal years.



**GENERAL
FUND**

COUNTY OF EL PASO, TEXAS

GENERAL FUND
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1986
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1985

	ACTUAL		BUDGET 1986	VARIANCE FAVORABLE (UNFAVORABLE)
	1985	1986		
TAXES				
Current taxes.....	\$15,850,408	\$16,758,956	\$15,959,674	\$799,282
Delinquent taxes.....	1,331,965	2,510,606	766,886	1,743,720
Bingo taxes.....	220,693	158,499	74,250	84,249
Bank franchise taxes.....		146,787		146,787
Total taxes.....	17,403,066	19,574,848	16,800,810	2,774,038
LICENSES AND PERMITS				
Beer, wine and liquor licenses.....	128,007	125,725	115,600	10,125
Occupational licenses.....	8,871	22,312	29,200	(6,888)
Bail bond permits.....	2,000	6,500	4,000	2,500
Total licenses and permits.....	138,878	154,537	148,800	5,737
INTERGOVERNMENTAL REVENUES				
State per capita.....	58,677	27,167	23,000	4,167
State mixed beverage.....	532,484	705,035	614,700	90,335
Voter registration.....	13,778	65,361	45,000	20,361
Total intergovern- mental revenues.....	604,939	797,563	682,700	114,863
CHARGES FOR SERVICES				
Bail bond filing fees.....	31,531	97,453	24,772	72,681
County attorney.....	77,966	104,435	55,300	49,135
County tax assessor- collector.....	2,191,279	2,168,422	2,036,600	131,822
County clerk.....	912,587	1,244,994	856,000	388,994
County judge.....	740	88	100	(12)
Constables:				
#1.....	5,682	11,365	1,600	9,765
#2.....	5,682	12,627	10,000	2,627
#3.....	5,682	11,553	100	11,453
#4.....	5,682	20,691	4,500	16,191
#5.....	5,683	14,530	6,200	8,330
#6.....	5,683	2,991	1,300	1,691
District clerk.....	378,118	484,525	416,000	68,525
Justices of the peace:				
#1.....	5,114	5,272	5,600	(328)
#2.....	5,114	7,049	3,500	3,549
#3.....	5,114	3,813	3,100	713
#4.....	5,114	6,475	4,100	2,375
#5.....	5,114	4,299	3,900	399
#6.....	5,117	(2,768)	11,200	(13,968)
Judge county court-at-law:				
#1.....	799	1,355	1,500	(145)
#2.....	1,224	1,207	1,300	(93)
#3.....	1,287	2,539	1,600	939
#4.....	1,897	1,685	1,400	285
#5.....	1,152	1,960	1,100	860
Court master fees.....		38,330	75,000	(36,670)
County sheriff.....	369,866	539,207	302,100	237,107

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

	ACTUAL		BUDGET 1986	VARIANCE FAVORABLE (UNFAVORABLE)
	1985	1986		
CHARGES FOR SERVICES -(CONTINUED)				
Concession revenues.....	287,590	322,591	313,800	8,791
Ascarate park entrance fees.....	36,666	(1,453)		(1,453)
Ascarate golf course.....	219,847	317,179	232,200	84,979
Coliseum security.....	16,782	2,877	40,000	(37,123)
Swimming pool receipts.....	8,990	5,816	12,200	(6,384)
Rentals.....	312,291	169,796	173,100	(3,304)
Jail income - prisoners.....	1,520,572	1,049,814	1,730,000	(680,186)
Jail commissary sales.....	154,413	180,115	144,000	36,115
Jury fees.....	6,028	5,891	4,600	1,291
County sewage inspection fees.....	9,415	15,525	12,000	3,525
Collections.....	70,174	133,096	112,300	20,796
Total charges for services.....	6,675,995	6,985,344	6,602,072	383,272
FINES AND FORFEITURES				
Misdemeanors, forfeited bonds.....	821,748	1,120,438	464,300	656,138
Library.....	1,547	1,700	500	1,200
Total fines and forfeitures.....	823,295	1,122,138	464,800	657,338
MISCELLANEOUS REVENUES				
Interest income.....	1,932,089	1,642,015	1,300,900	341,115
Stationery stock sales.....	31,311	47,083	34,100	12,983
Reimbursement - City:				
Computer.....	1,365,281	1,649,610	1,555,030	94,580
Utilities.....	116,264	92,707	122,400	(29,693)
Maintenance.....	42,275	47,795	9,000	38,795
Tax consolidation.....	144,575	(54,581)		(54,581)
Reimbursement - CAD:				
Computer.....	295,770	386,298	400,000	(13,702)
Reimbursement - Adult Probation.....	67,411	46,688	72,000	(25,312)
Contributions/donations.....	983			
Property sales.....	411	3,434		3,434
Total miscellane- ous revenues.....	3,996,370	3,861,049	3,493,430	367,619
OTHER REVENUES - Miscellaneous	282,312	261,956	78,100	183,856
OPERATING TRANSFERS IN.....		126,078		126,078
TOTAL REVENUES.....	29,924,855	32,883,513	28,270,712	4,612,801
PRIOR YEAR'S FUND BALANCE.....			7,065,956	(7,065,956)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$29,924,855	\$32,883,513	\$35,336,668	(\$2,453,155)

COUNTY OF EL PASO, TEXAS

GENERAL FUND
 SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1986
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1985

	ACTUAL		BUDGET 1986	VARIANCE FAVORABLE (UNFAVORABLE)
	1985	1986		
GENERAL GOVERNMENT				
✓ County judge.....	\$144,175	\$230,369	\$288,888	\$58,519
✓ County auditor.....	358,431	463,682	510,404	46,722
✓ County treasurer.....	57,298	53,265	75,885	22,620
✓ County purchasing agent.....	258,474	308,092	354,815	46,723
✓ County personnel.....	131,559	98,873	105,956	7,083
✓ County clerk.....	674,551	584,299	636,506	52,207
✓ Bail bond administration.....	16,090	57,644	56,622	(1,022)
✓ District clerk.....	573,260	674,831	749,459	74,628
✓ Data processing.....	2,497,379	2,234,887	2,691,410	456,523
✓ County elections.....	239,372	236,021	320,139	84,118
✓ County attorney.....	516,436	621,390	667,320	45,930
✓ District attorney.....	1,149,062	1,292,387	1,390,041	97,654
✓ County courthouse and annex....	962,558	1,057,709	1,315,516	257,807
✓ General and administration.....	2,663,419	1,153,367	2,207,036	1,053,669
✓ County tax assessor-collector..	753,463	986,738	1,143,901	157,163
Total general government...	10,995,527	10,053,554	12,513,898	2,460,344
ADMINISTRATION OF JUSTICE				
✓ District courts administration	130,991	172,470	180,413	7,943
✓ 34th district court.....	89,442	100,387	119,906	19,519
✓ 41st district court.....	105,121	169,599	180,993	11,394
✓ 65th district court.....	134,943	174,992	176,072	1,080
✓ 120th district court.....	129,451	339,400	289,204	(50,196)
✓ 168th district court.....	91,384	131,343	139,757	8,414
✓ 171st district court.....	73,704	128,366	138,057	9,691
✓ 205th district court.....	105,852	135,370	151,391	16,021
✓ 210th district court.....	102,391	136,529	150,116	13,587
✓ 243rd district court.....	116,470	138,541	161,940	23,399
✓ 327th district court.....	165,189	185,692	204,400	18,708
✓ 346th district court.....	86,967	139,096	165,259	26,163
✓ Court masters.....		136,910	148,982	12,072
✓ County courts administration...	228,626	248,713	264,772	16,059
✓ County court-at-law No. 1.....	106,050	160,575	178,475	17,900
✓ County court-at-law No. 2.....	104,690	178,212	179,196	984
✓ County court-at-law No. 3.....	108,148	181,595	191,817	10,222
✓ County court-at-law No. 4.....	109,403	169,775	181,162	11,387
✓ County court-at-law No. 5.....	108,273	192,053	197,423	5,370
✓ Juvenile court administration..	53,330	57,954	60,682	2,728
✓ Justices of the peace #1.....	61,551	76,382	94,405	18,023
✓ Justices of the peace #2.....	61,551	65,433	80,014	14,581
✓ Justices of the peace #3.....	61,551	84,300	100,611	16,311
✓ Justices of the peace #4.....	61,551	68,803	82,702	13,899
✓ Justices of the peace #5.....	61,551	61,893	74,162	12,269
✓ Justices of the peace #6.....	61,550	89,609	113,121	23,512
✓ Court of civil appeals.....	9,744	9,021	10,228	1,207
✓ Jury administration.....	336,029	334,366	439,648	105,282
Total administration of justice.....	2,865,503	4,067,379	4,454,908	387,529

GENERAL FUND
 SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL

	-----ACTUAL-----		BUDGET 1986	VARIANCE FAVORABLE (UNFAVORABLE)
	1985	1986		
PUBLIC SAFETY				
✓ County sheriff and jail.....	8,348,788	10,345,242	11,078,031	732,789
✓ Ambulance services.....	274,400	282,081	356,328	74,247
✓ Adult probation.....	109,176	116,023	115,506	(517)
Juvenile detention/probation...	1,025,487	1,174,877	1,324,324	149,447
✓ Constable #1.....	10,883	13,853	14,590	737
✓ Constable #2.....	10,882	13,335	15,521	2,186
✓ Constable #3.....	10,882	13,788	15,106	1,318
✓ Constable #4.....	10,882	14,401	14,818	417
✓ Constable #5.....	10,882	13,849	14,806	957
✓ Constable #6.....	10,882	12,712	15,106	2,394
✓ Fire assistance.....	4,024	5,498	12,804	7,306
X Civil defense.....	13,408	17,493	18,821	1,328
Total public safety.....	9,840,576	12,023,152	12,995,761	972,609
HEALTH AND WELFARE				
City-county health unit.....✓		64,749	107,911	43,162
General assistance.....✓	605,660	643,361	671,794	28,433
Child welfare.....	21,000			
Child guidance.....✓		48,996	49,000	4
Charities.....✓	14,425	16,125	17,450	1,325
Veteran's assistance.....✓	20,959	24,642	53,180	28,538
Total health and welfare...	662,044	797,873	899,335	101,462
RESOURCE DEVELOPMENT				
Agriculture co-op extension....	123,531	147,773	159,176	11,403
Historical commission.....		2,500	5,312	2,812
Total resource development	123,531	150,273	164,488	14,215
CULTURE AND RECREATION				
Ascarate park/golf course.....✓	628,791	365,848	393,865	28,017
Coliseum.....✓	427,616	495,060	529,156	34,096
Parks administration.....✓	157,200	322,835	359,600	36,765
County library.....✓	97,524	108,158	113,190	5,032
Rural parks and pools.....✓	87,030	75,705	95,589	19,884
Total culture and recreation.....	1,398,161	1,367,606	1,491,400	123,794
CAPITAL OUTLAYS.....	2,860,792	1,914,103	2,483,940	569,837
TOTAL EXPENDITURES.....	28,746,134	30,373,940	35,003,730	4,629,790
OPERATING TRANSFERS OUT:				
Self-insurance fund.....	719,092			
Grant matching requirements....	260,294	332,938	332,938	
Other.....	288,383			
Total operating transfers out.....	1,267,769	332,938	332,938	
TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT.....	\$30,013,903	\$30,706,878	\$35,336,668	\$4,629,790



**SPECIAL
REVENUE
FUNDS**

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 1986
WITH COMPARATIVE TOTALS FOR 1985

	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
ASSETS									
Cash.....	\$383,479	\$791,168	\$354,225	\$51,004	\$253,903	\$51,146	\$359,494	\$14,114	\$77,346
Investments, at cost.....	735,000	2,460,000			600,000				
Receivables(net of allowances for uncollectibles):									
Taxes(Note 2).....	132,001								
Accounts.....	3,331	3,332	69,119	2,434			4,224		116,163
Due from other funds.....			18,567						
Due from other governmental agencies.....									
Deferred charges.....									
TOTAL ASSETS.....	\$1,253,811	\$3,254,500	\$441,911	\$53,438	\$853,903	\$51,146	\$363,718	\$14,114	\$193,509
LIABILITIES AND FUND BALANCE									
LIABILITIES:									
Vouchers payable.....	\$53,080	\$355,149	\$68,141	\$10,665			\$5,464		\$46,058
Due to other funds.....			18,567						
Due to other governmental agencies.....			57,281						
Deferred revenues.....								\$14,114	147,451
Total liabilities.....	53,080	355,149	143,989	10,665			5,464	14,114	193,509
FUND BALANCE:									
Reserve for payroll and change funds.....			100						
Reserve for health and life benefits.....									
Reserve for encumbrances....	71,929	347,758	116,035	1,968	200,042		40,702		
Unreserved:									
Designated specific projects.....	641,248				450,923		123,789		
Designated for subsequent year's expenditures.....	417,812	1,501,000	18,567		95,855		134,685		
Undesignated	69,742	1,050,593	163,220	40,805	107,083	51,146	59,078		
Total fund balance.....	1,200,731	2,899,351	297,922	42,773	853,903	51,146	358,254		
TOTAL LIABILITIES AND FUND BALANCE.....	\$1,253,811	\$3,254,500	\$441,911	\$53,438	\$853,903	\$51,146	\$363,718	\$14,114	\$193,509

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 1986
WITH COMPARATIVE TOTALS FOR 1985

	HUD COMMUNITY DEVELOPMENT BLOCK GRANT	PURCHASE OF SERVICES- JUVENILE	VICTIM WITNESS SERVICES	RAPE AND CHILD ABUSE PROSE- CUTION	SHERIFF TRAINING ACADEMY	SHERIFF'S NEIGHBOR- HOOD WATCH	STOP DRIVING WHILE INTOXI- CATED	COMMUNITY DEVELOPMENT PROJECT # 1	TEXAS COMMUNITY DEVELOPMENT PROJECT # 2	PROJECT # 3
A S S E T S										
Cash.....	\$25,294	\$2,413	\$2,937	\$21,076	\$54,130	\$16,768	\$13,031		\$84,111	\$1,862
Investments, at cost.....										
Receivables(net of allowances for uncollectibles):										
Taxes(Note 2).....										
Accounts.....		5,287			12,499	12	1,388			
Due from other funds.....							7,947			3,065
Due from other governmental agencies.....										
Deferred charges.....							\$60,999			548
TOTAL ASSETS.....	\$25,294	\$7,700	\$2,937	\$21,076	\$66,629	\$16,780	\$22,366	\$60,999	\$84,111	\$5,475
LIABILITIES AND FUND BALANCE										
LIABILITIES:										
Vouchers payable.....		\$1,215	\$206		\$1,676		\$412			
Due to other funds.....						\$12,856	\$60,999			\$5,475
Due to other governmental agencies.....										
Deferred revenues.....	\$25,294	6,485	2,731	\$21,076	64,953	3,924	21,954		\$84,111	
Total liabilities.....	25,294	7,700	2,937	21,076	66,629	16,780	22,366	60,999	84,111	5,475
FUND BALANCE:										
Reserve for payroll and change funds.....										
Reserve for health and life benefits.....										
Reserve for encumbrances....										
Unreserved:										
Designated specific projects.....										
Designated for subsequent year's expenditures.....										
Undesignated										
Total fund balance.....	25,294	7,700	2,937	21,076	66,629	16,780	22,366	60,999	84,111	5,475
TOTAL LIABILITIES AND FUND BALANCE.....	\$25,294	\$7,700	\$2,937	\$21,076	\$66,629	\$16,780	\$22,366	\$60,999	\$84,111	\$5,475

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 1986
WITH COMPARATIVE TOTALS FOR 1985

	WATER SEWER	TCDP STREET IMPROVEMENTS	COURT APPOINTED SPECIAL ADVOCATES	PROJECT BRAVO HEADSTART	ANTI DRIVING WHILE INTOXI- CATED	FABENS UTILITY AIRPORT	SPECIAL NARCOTICS UNIT	EL PASO COUNTY WESTWAY PARK PROJECT	ENERGY CRISIS INTERVEN- TION - STATE
<u>ASSETS</u>									
Cash.....				\$125,454	\$351	\$9,817			\$7,850
Investments, at cost.....									
Receivables(net of allowances for uncollectibles):									
Taxes(Note 2).....									
Accounts.....	\$103,144	\$8,225	\$4,747	251,036	28,317		\$32,365		
Due from other funds.....									
Due from other governmental agencies.....									
Deferred charges.....	23,637		6,935				204	\$24,883	
TOTAL ASSETS.....	\$126,781	\$8,225	\$11,682	\$376,490	\$28,668	\$9,817	\$32,569	\$24,883	\$7,850
<u>LIABILITIES AND FUND BALANCE</u>									
<u>LIABILITIES:</u>									
Vouchers payable.....	\$19,436		\$8,417	\$10,273	\$721		\$255		
Due to other funds.....	92,820	8,225	3,265				32,314	\$24,883	
Due to other governmental agencies.....									
Deferred revenues.....	14,525			366,217	27,947	\$9,817			\$7,850
Total liabilities.....	126,781	8,225	11,682	376,490	28,668	9,817	32,569	24,883	7,850
<u>FUND BALANCE:</u>									
Reserve for payroll and change funds.....									
Reserve for health and life benefits.....									
Reserve for encumbrances....									
Unreserved:									
Designated specific projects.....									
Designated for subsequent year's expenditures.....									
Undesignated									
Total fund balance.....									
TOTAL LIABILITIES AND FUND BALANCE.....	\$126,781	\$8,225	\$11,682	\$376,490	\$28,668	\$9,817	\$32,569	\$24,883	\$7,850

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 1986
WITH COMPARATIVE TOTALS FOR 1985

	ENERGY	ENERGY	ENERGY	ENERGY	TOTAL	
	CRISIS INTERVEN- TION - ELECTRIC	CRISIS INTERVEN- TION - WATER	CRISIS INTERVEN- TION - GAS	CRISIS INTERVEN- TION - TELEPHONE	1986	1985
<u>A S S E T S</u>						
Cash.....	\$26,818	\$992	\$8	\$1,868	\$2,730,659	\$1,406,820
Investments, at cost.....					3,795,000	2,715,400
Receivables(net of allowances for uncollectibles):						
Taxes(Note 2).....					132,001	
Accounts.....					645,623	974,636
Due from other funds.....					29,579	170,349
Due from other governmental agencies.....						769,961
Deferred charges.....			8,638		125,844	
TOTAL ASSETS.....	\$26,818	\$992	\$8,646	\$1,868	\$7,458,706	\$6,037,166
<u>LIABILITIES AND FUND BALANCE</u>						
LIABILITIES:						
Vouchers payable.....					\$581,168	\$383,908
Due to other funds.....			\$8,646		268,050	769,587
Due to other governmental agencies.....					57,281	122,565
Deferred revenues.....	\$26,818	\$992		\$1,868	848,127	2,237
Total liabilities.....	26,818	992	8,646	1,868	1,754,626	1,278,297
FUND BALANCE:						
Reserve for payroll and change funds.....					100	100
Reserve for health and life benefits.....						9,247
Reserve for encumbrances....					778,434	659,858
Unreserved:						
Designated specific projects.....					1,215,960	1,319,255
Designated for subsequent year's expenditures.....					2,167,919	1,999,996
Undesignated					1,541,667	770,413
Total fund balance.....					5,704,080	4,758,869
TOTAL LIABILITIES AND FUND BALANCE.....	\$26,818	\$992	\$8,646	\$1,868	\$7,458,706	\$6,037,166

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 1986

	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
REVENUES:								
Taxes.....	\$1,805,031		\$779,837					
Intergovernmental revenues...	415,794	\$3,129,391	1,945,962					\$59,725
Charges for services.....				\$43,889	\$42,847	\$12,478	\$183,497	
Miscellaneous.....	188,279	130,880	38,723					
Other sources.....	4,843		72,870					
Total revenues.....	2,413,947	3,260,271	2,837,392	43,889	42,847	12,478	183,497	59,725
EXPENDITURES:								
General government.....	525,521	15,163	60,719					
Administration of justice....								
Public safety.....		2,074,226						14,114
Health and welfare.....			2,573,491					
Resource development.....			66,822	26,149	32,086		77,694	
Culture and recreation.....								
Roads and bridges.....	1,286,264							
Capital outlays.....	386,917		32,029	4,784	277,444		74,067	
Total expenditures.....	2,198,702	2,089,389	2,733,061	30,933	309,530		151,761	14,114
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	215,245	1,170,882	104,331	12,956	(266,683)	12,478	31,736	45,611
OTHER FINANCING SOURCES (USES):								
Other transfers in.....			27,168					
Other transfers out.....					(27,168)			(126,078)
Prior year adjustments.....			(22,320)					
To be provided-civic center			65,283					
Total other financing sources (uses).....			70,131		(27,168)			(126,078)
EXCESS OF REVENUES OVER EXPEND- ITURES AND OTHER FINANCING SOURCES (USES).....	215,245	1,170,882	174,462	12,956	(293,851)	12,478	31,736	(80,467)
FUND BALANCE, OCTOBER 1, 1985..	985,486	1,728,469	123,460	29,817	1,147,754	38,668	326,518	80,467
FUND BALANCE SEPTEMBER 30, 1986	\$1,200,731	\$2,899,351	\$297,922	\$42,773	\$853,903	\$51,146	\$358,254	\$0

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 1986

	NUTRITION PROGRAM	HUD COMMUNITY DEVELOPMENT BLOCK GRANT	PURCHASE OF SERVICES - JUVENILE	VICTIM/ WITNESS SERVICE	RAPE AND CHILD ABUSE PROSECUTION	SHERIFF TRAINING ACADEMY	SHERIFF'S NEIGHBOR- HOOD WATCH	STOP DRIVING WHILE INTOXICATED
REVENUES:								
Taxes.....								
Intergovernmental revenues...	\$1,141,480	\$11,055	\$42,953	\$21,095		\$36,032	\$3,820	\$22,029
Charges for services.....								
Miscellaneous.....	70,943							
Other sources.....	329,341							
Total revenues.....	1,541,764	11,055	42,953	21,095		36,032	3,820	22,029
EXPENDITURES:								
General government.....								
Administration of justice...			40,931	24,897		126,508	8,319	67,925
Public safety.....								
Health and welfare.....	1,854,688	25,412			21,076			
Resource development.....								
Culture and recreation.....								
Roads and bridges.....								
Capital outlays.....	29,926							
Total expenditures.....	1,884,614	25,412	40,931	24,897	21,076	126,508	8,319	67,925
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	(342,850)	(14,357)	2,022	(3,802)	(21,076)	(90,476)	(4,499)	(45,896)
OTHER FINANCING SOURCES (USES):								
Other transfers in.....	150,000			5,354		67,494	4,740	37,115
Other transfers out.....								
Prior year adjustments.....	(94,767)							
To be provided-civic center								
Total other financing sources (uses).....	55,233			5,354		67,494	4,740	37,115
EXCESS OF REVENUES OVER EXPEND- ITURES AND OTHER FINANCING SOURCES (USES).....	(287,617)	(14,357)	2,022	1,552	(21,076)	(22,982)	241	(8,781)
FUND BALANCE, OCTOBER 1, 1985..	287,617	14,357	(2,022)	(1,552)	21,076	22,982	(241)	8,781
FUND BALANCE SEPTEMBER 30, 1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 1986

	PROJECT # 1	TEXAS COMMUNITY DEVELOPMENT PROJECT # 2	PROJECT # 3	WATER SEWER	TCDP STREET IMPROVEMENTS	COURT APPOINTED SPECIAL ADVOCATES	PROJECT BRAVO HEADSTART	ANTI DRIVING WHILE INTOX- CATED
REVENUES:								
Taxes.....								
Intergovernmental revenues...	\$131,849	\$106,395	\$2,371	\$334,840	\$8,225	\$30,626	\$501,093	\$76,347
Charges for services.....							490	
Miscellaneous.....			40					
Other sources.....								
Total revenues.....	131,849	106,395	2,411	334,840	8,225	30,626	501,583	76,347
EXPENDITURES:								
General government.....								
Administration of justice....						31,526		127,971
Public safety.....							501,583	
Health and welfare.....								
Resource development.....				312,429	8,225			
Culture and recreation.....								
Roads and bridges.....								
Capital outlays.....	103,524	83,864						
Total expenditures.....	103,524	83,864		312,429	8,225	31,526	501,583	127,971
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	28,325	22,531	2,411	22,411		(900)		(51,624)
OTHER FINANCING SOURCES (USES):								
Other transfers in.....						900		51,015
Other transfers out.....								
Prior year adjustments.....								
To be provided-civic center								
Total other financing sources (uses).....						900		51,015
EXCESS OF REVENUES OVER EXPEND- ITURES AND OTHER FINANCING SOURCES (USES).....	28,325	22,531	2,411	22,411				(609)
FUND BALANCE, OCTOBER 1, 1985..	(28,325)	(22,531)	(2,411)	(22,411)				609
FUND BALANCE SEPTEMBER 30, 1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 1986

	FABENS UTILITY AIRPORT	SPECIAL NARCOTICS UNIT	EL PASO COUNTY WESTWAY PARK PROJECT	ENERGY CRISIS INTERVEN- TION - STATE	ENERGY CRISIS INTERVEN- TION - ELECTRIC	ENERGY CRISIS INTERVEN- TION - WATER	ENERGY CRISIS INTERVEN- TION - GAS
REVENUES:							
Taxes.....							
Intergovernmental revenues...		\$32,321	\$4,163	\$25,500	\$6,887	\$7	
Charges for services.....							
Miscellaneous.....				25,500	32,596	73	\$8,646
Other sources.....							
Total revenues.....		32,321	4,163	51,000	39,483	80	8,646
EXPENDITURES:							
General government.....							
Administration of justice...							
Public safety.....							
Health and welfare.....				59,222	53,427	992	
Resource development.....							
Culture and recreation.....							
Roads and bridges.....							
Capital outlays.....	9,817	49,042					
Total expenditures.....	9,817	49,042		59,222	53,427	992	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	(9,817)	(16,721)	4,163	(8,222)	(13,944)	(912)	8,646
OTHER FINANCING SOURCES (USES):							
Other transfers in.....		16,319					
Other transfers out.....							
Prior year adjustments.....							
To be provided-civic center							
Total other financing sources (uses).....		16,319					
EXCESS OF REVENUES OVER EXPEND- ITURES AND OTHER FINANCING SOURCES (USES).....	(9,817)	(402)	4,163	(8,222)	(13,944)	(912)	8,646
FUND BALANCE, OCTOBER 1, 1985..	9,817	402	(4,163)	8,222	13,944	912	(8,646)
FUND BALANCE SEPTEMBER 30, 1986	\$0	\$0	\$0	\$0	\$0	\$0	\$0

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED SEPTEMBER 30, 1986

	ENERGY CRISIS INTERVEN- TION - TELEPHONE	TOTAL	
		1985	1986
REVENUES:			
Taxes.....		\$2,584,868	\$2,530,574
Intergovernmental revenues....	\$55	8,090,015	6,441,449
Charges for services.....			1,757,304
Miscellaneous.....		778,841	858,578
Other sources.....		407,094	23,206
Total revenues.....	55	11,860,818	11,611,111
EXPENDITURES:			
General government.....		601,403	1,884,591
Administration of justice....		300,106	330,839
Public safety.....		127,971	1,112,440
Health and welfare.....	1,868	4,606,608	3,143,653
Resource development.....		2,894,145	2,446,459
Culture and recreation.....		202,751	224,232
Roads and bridges.....		1,286,264	1,247,420
Capital outlays.....		1,051,414	1,293,227
Total expenditures.....	1,868	11,070,662	11,682,861
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	(1,813)	790,156	(71,750)
OTHER FINANCING SOURCES (USES):			
Other transfers in.....		360,105	548,767
Other transfers out.....		(153,246)	(154,134)
Prior year adjustments.....		(117,087)	
To be provided-civic center		65,283	
Total other financing sources (uses).....		155,055	394,633
EXCESS OF REVENUES OVER EXPEND- ITURES AND OTHER FINANCING SOURCES (USES).....	(1,813)	945,211	322,883
FUND BALANCE, OCTOBER 1, 1985..	1,813	4,758,869	4,435,986
FUND BALANCE SEPTEMBER 30, 1986	\$0	\$5,704,080	\$4,758,869

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, 1986
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1985

	-----ACTUAL-----		BUDGET 1986	VARIANCE FAVORABLE (UNFAVORABLE)
	1985	1986		
REVENUES:				
Ad valorem taxes:				
Current.....	\$1,321,210	\$1,569,392	\$1,494,384	\$75,008
Delinquent.....	107,290	235,639	40,100	195,539
Total ad valorem taxes....	1,428,500	1,805,031	1,534,484	270,547
Intergovernmental revenues:				
Lateral road receipts.....	65,794	65,794	60,050	5,744
Auto license fee collections	350,000	350,000	350,000	
Total intergovernmental revenues.....	415,794	415,794	410,050	5,744
Miscellaneous revenues:				
Interest.....	132,743	111,363	91,300	20,063
Reimbursements (oil, gas)...	83,784	76,916	52,400	24,516
Total miscellaneous revenues.....	216,527	188,279	143,700	44,579
Other.....	100	4,843	1,000	3,843
Total revenues.....	2,060,921	2,413,947	2,089,234	324,712
PRIOR YEAR'S FUND BALANCE.....			458,426	(458,426)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$2,060,921	\$2,413,947	\$2,547,660	(\$133,713)
EXPENDITURES:				
General Government:				
Salaries - commissioners....	\$168,919	\$137,184	\$137,760	\$576
Salaries - office.....	124,496	174,586	177,118	2,532
Auto allowance - commissioners	9,250	9,600	9,600	
Office expense:				
Commissioners.....	11,698	12,923	15,140	2,217
Engineering.....	4,824	3,507	5,500	1,993
Insurance - workmen's comp..	25,108	10,298	52,376	42,078
Social security tax.....	58,642	69,268	71,298	2,030
Retirement contributions....	47,706	48,547	50,440	1,893
Miscellaneous.....	3,797	59,608	67,046	7,438
Total general government..	454,440	525,521	586,278	60,757
Road and Bridge Construction and Maintenance:				
Salaries - precincts.....	646,600	659,120	693,373	34,253
Road resurfacing.....	106,481	168,715	202,220	33,505
Street lights.....	99,624	74,076	112,781	38,705
Vehicle operating expense...	1,166	35,910	77,259	41,349
Gas, oil, grease expense....	224,808	166,482	246,250	79,768
Operating expense-precinct..	174,612	176,561	200,000	23,439
Grant match-bridges.....	(5,871)	5,400	21,000	15,600
Total road and bridge con- struction and maintenance	1,247,420	1,286,264	1,552,883	266,619
Capital Outlays.....	214,574	386,917	408,500	21,583
TOTAL EXPENDITURES.....	\$1,916,434	\$2,198,702	\$2,547,661	\$348,959
OPERATING TRANSFERS OUT - To self- insurance fund.....	52,670			
TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT...	\$1,969,104	\$2,198,702	\$2,547,661	\$348,959

COUNTY OF EL PASO, TEXAS

REVENUE SHARING SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1986
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1985

	ACTUAL		BUDGET 1986	VARIANCE FAVORABLE (UNFAVORABLE)
	1985	1986		
REVENUES:				
Intergovernmental revenues.....	\$3,246,465	\$3,129,391	\$2,100,000	\$1,029,391
Interest earnings.....	184,065	130,880	70,100	60,780
Other sources.....	2,197			
Total revenues.....	3,432,727	3,260,271	2,170,100	1,090,171
Prior year's fund balance.....			718,879	(718,879)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$3,432,727	\$3,260,271	\$2,888,979	\$371,292
EXPENDITURES:				
General Government:				
General and administrative....	624,177	15,163	408,239	393,076
Total general government....	624,177	15,163	408,239	393,076
Health and Welfare:				
City-County health center.....	1,002,297	1,404,619	1,743,313	338,694
Medical examiner.....	217,476	300,123	307,537	7,414
Animal control.....		54,606	119,880	65,274
Mental health.....	65,416	70,417	70,417	
Mental health/mental retardation	59,583			
Child guidance.....	49,000			
Child welfare.....	195,200	205,495	204,960	(535)
Center for the deaf.....	14,000	14,000	14,000	
Shelter for battered women.....	7,000	4,500	4,500	
Retired senior volunteer program	10,000	13,750	20,000	6,250
Foster grandparent program.....	4,884	6,715	9,768	3,052
Total health and welfare.....	1,624,856	2,074,226	2,494,375	420,149
Capital Outlays.....	17,446			
TOTAL EXPENDITURES.....	\$2,266,479	\$2,089,389	\$2,902,614	\$813,225

COUNTY OF EL PASO, TEXAS
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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, 1986
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1985

	ACTUAL		BUDGET 1986	VARIANCE FAVORABLE (UNFAVORABLE)
	1985	1986		
REVENUES:				
Hotel/motel occupancy taxes.....	\$655,000	\$779,837	\$652,000	\$127,837
Intergovernmental revenues.....	219,154	1,945,962	2,172,915	(226,953)
Charges for services.....	1,757,304			
Interest earnings.....	16,868	38,723	11,000	27,723
Unclassified revenues.....	8,609	7,117	4,000	3,117
Sesquicentennial.....	12,300	65,753	77,304	(11,551)
Total revenues.....	2,669,235	2,837,392	2,917,219	(79,827)
OPERATING TRANSFERS IN.....		27,168	130,223	(103,055)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$2,669,235	\$2,864,560	\$3,047,442	(\$182,882)
EXPENDITURES:				
General Government:				
Social security.....	\$23,288	\$25,284	\$26,531	\$1,247
Retirement.....	13,422	17,516	18,196	680
Insurance health and life.....	10,313	13,422	14,358	936
Insurance - unemployment.....	1,423	797	1,882	1,085
Insurance - workmen's compen- sation.....	14,378	3,700	18,016	14,316
Total general government.....	62,824	60,719	78,983	18,264
Resource Development:				
Tourist and Convention Center:				
Salaries.....	343,268	352,809	357,752	4,943
Office expense.....	25,338	36,852	35,000	(1,852)
Printing and duplication.....	15,693	36,940	39,500	2,560
Dues and advertising.....	101,064	137,917	139,753	1,836
Maintenance and repair.....	2,489	3,620	4,500	880
Sesquicentennial.....	10,964	86,377	104,472	18,095
Street festival.....	15,000			
Operating/Promotion/Travel....	179,433	278,723	304,252	25,529
Rentals - leases.....	16,680	15,427	19,500	4,073
Communications.....	32,786	28,123	28,500	377
Contingency operations.....	1,167			
Auto allowance.....	4,800	10,911	11,000	89
Professional services.....	3,910	7,862	8,800	938
Total tourist and conven- tion center.....	752,592	995,561	1,053,029	57,468

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

	ACTUAL		BUDGET 1986	VARIANCE FAVORABLE (UNFAVORABLE)
	1985	1986		
Civic Center:				
Salaries.....	\$859,097	\$825,105	\$851,437	\$26,332
Social security.....	61,071	59,078	63,631	4,553
Retirement.....	19,397	27,799	44,401	16,602
Indirect services.....	5,833			
Insurance health and life....	26,061	28,787	29,791	1,004
Insurance - unemployment....	4,467	1,311	4,128	2,817
Insurance - workmen's compensation.....	13,308	6,300	39,059	32,759
Mileage allowance.....		420	500	80
Auto allowance.....	3,083	1,500	5,400	3,900
Office expense.....	6,046	7,540	19,125	11,585
Dues & advertising.....	35,541	38,507	44,205	5,698
Printing/Duplicating.....	3,980	8,119	11,125	3,006
Maintenance and repair.....	19,384	30,374	62,577	32,203
Operating-Promotion/Travel...	65,151	43,760	53,243	9,483
Operating supplies.....		33,880	40,890	7,010
Utilities.....	267,050	287,201	303,982	16,781
Employee training.....		4,402	5,500	1,098
Travel and transportation....		1,846	3,000	1,154
Professional services.....	194,937	172,001	204,724	32,723
Total Civic Center.....	1,584,406	1,577,930	1,786,718	208,788
Total resource development	2,336,998	2,573,491	2,839,747	266,256
Culture and Recreation - Amphitheatre:				
Salaries.....	10,651	11,650	11,707	57
Operating expense.....	6,228	8,500	8,904	404
Public utilities.....	3,956	540	700	160
Professional services.....	34,342	46,132	52,499	6,367
Total culture and recreation.....	55,177	66,822	73,810	6,988
Capital Outlays:				
Resource development equipment	15,428	12,654	12,600	(54)
Amphitheatre reconstruction....	20,657	4,015	4,015	
Civic Center - equipment.....	57,780	15,360	24,651	9,291
Total capital outlays.....	93,865	32,029	41,266	9,237
Prior year adjustments.....		22,320		(22,320)
TOTAL EXPENDITURES.....	\$2,548,864	\$2,755,381	\$3,033,806	\$278,425

COUNTY OF EL PASO, TEXAS

PURPOSES OF SPECIAL REVENUE FUNDS

County Attorney Child Support

This project is funded by the Texas Department of Human Resources (TDHR) for the purposes of collecting child support payments and establishing paternity.

Nutrition AAA

In accordance with the provisions of this grant, the Texas Department of Aging through the West Texas Council Of Governments through the County of El Paso provides homebound meals as well as transportation from homes to centers for the eligible elderly population.

Nutrition DHS

This grant was awarded by the State Department of Human Services to provide for 214 homebound meals, 5 days a week, to participants selected by the Department of Human Services.

HUD Community Development Block Grant

This grant was awarded by the United States Department of Housing and Urban Development for the purpose of providing community development projects including neighborhood centers, parks, and other neighborhood improvements.

Purchase of Juvenile Services Grant

The primary purpose of this State Criminal Justice Division grant is to enable the Juvenile Board, Juvenile Probation Department, and the County to comply with the Federal Juvenile Justice and Delinquency Prevention Act.

Victim Witness Service

On September 17, 1984, this grant was awarded to El Paso County by the State Criminal Justice Division. Purposes of this grant consist of counseling victims and witnesses of criminal acts; referral of such victims to appropriate social service agencies for shelter and for specialized long-term counseling of victims and witnesses.

COUNTY OF EL PASO, TEXAS
PURPOSES OF SPECIAL REVENUE FUNDS

Rape and Child Abuse

This State Criminal Justice Division grant provides for a special prosecutor and investigators to handle rape and child abuse cases. Also this grant funding provides education and training for law enforcement personnel and disseminates educational information to the public.

Sheriff's Training Academy

This grant is funded by the State Criminal Justice Division through the West Texas Council of Governments to provide law enforcement training in six Counties in the Upper Rio Grande Planning Area. These are El Paso, Hudspeth, Culberson, Fort Davis, Presidio, and Brewster Counties.

Sheriff's Neighborhood Watch

This is a State Criminal Justice Division grant which enables the Sheriff's Department to sponsor crime prevention educational programs, distribute crime prevention materials, train and utilize volunteers to conduct neighborhood programs including presentations regarding crime prevention.

Stop DWI

This State Criminal Justice Division grant provides funding for a specialized DWI prosecution unit within the El Paso County Attorney's Office. The Stop DWI Unit handles cases and places emphasis on repeat offenders. The major goal is to prosecute DWI offenders as efficiently, effectively, and rapidly as possible.

TDCA (Texas Department of Community Affairs)

All of the following are TDCA Community Development Block Grants. Their main purposes are to assist low and moderate income families and to improve the overall aesthetic and environmental conditions of low and moderate income neighborhoods. The County has administered these funds by providing direct assistance grants to low income families or by using the funds to implement public work projects. The grants are:

TDCA Water Hookup Funds of this grant are used for water system improvement projects and to construct residential water hookups.

COUNTY OF EL PASO, TEXAS
PURPOSES OF SPECIAL REVENUE FUNDS

TDCA (Texas Department of Community Affairs) (Continued)

TDCA Jobs Bill Funds of this grant are used for street and drainage improvements and for resurfacing streets and roads.

TDCA Community Development Funds of this grant are used to provide eligible Lower Valley residents with water hookup systems.

TDCA Water Sewer This grant funds a water system improvement project and constructs residential water hookup projects.

TDCA Street Improvements This grant provides funds for street paving in the towns of Canutillo, Fabens, Westway, and San Elizario.

CASA (Court Appointed Special Advocate)

The CASA is a well trained volunteer appointed to advocate in the best interests of children who are subject to judicial action in the District Court System in El Paso. This grant is funded by the State Criminal Justice Division.

Project Bravo Headstart

This program is funded by the Department of Human Services through the West Texas Council of Governments. The program provides comprehensive services to children and their parents for education, health, dental, nutrition, social services, parental involvement and career development as prescribed by Federal Performance Standards for 1,554 preschool children and their parents.

Comprehensive Anti-DWI

This State Highway Department grant improves the apprehension, prosecution, adjudication, rehabilitation, and treatment of DWI offenders. This is accomplished through public agencies, private groups, interested citizens and organizations which are responsible for or have concern about the control of drinking drivers' behavior in their jurisdiction.

COUNTY OF EL PASO, TEXAS
PURPOSES OF SPECIAL REVENUE FUNDS

Fabens Airport

This grant was awarded by the State, which provided airport construction for paving a runway in Fabens.

Special Investigations Group (Special Narcotics)

These Criminal Justice Division grant funds are used to identify, investigate, and apprehend individuals involved in all facets of organized crime within the 34th State Judicial District.

Westway Park

This State grant provides park improvements and modifications.

Energy Crisis Intervention

These State funds provide electric, water, gas, and telephone services to needy people. These services are administered by Project Care, a state funded program.



**DEBT
SERVICE
FUND**

COUNTY OF EL PASO, TEXAS
=====

DEBT SERVICE
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED SEPTEMBER 30, 1986
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1985

	ACTUAL		BUDGET	VARIANCE
	1985	1986	1986	FAVORABLE (UNFAVORABLE)
REVENUES:				
Taxes				
Ad valorem:				
Current.....	\$756,735	\$1,950,860	\$1,857,825	\$93,035
Delinquent.....	70,861	292,239	53,000	239,239
Hotel occupancy.....		115,924		115,924
Total taxes.....	827,596	2,359,023	1,910,825	448,198
Interest.....	168,926	292,685	10,000	282,685
Total revenues.....	996,522	2,651,708	1,920,825	730,883
Prior year's fund balance...			319,539	(319,539)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$996,522	\$2,651,708	\$2,240,364	\$411,344
EXPENDITURES:				
Principal retirement.....	\$531,000		\$500,000	\$500,000
Interest.....	1,619,120		1,583,725	1,583,725
Agent's fees.....	2,486	\$58,486	8,000	(50,486)
Refinancing.....		2,085,179		(2,085,179)
TOTAL EXPENDITURES	\$2,152,606	\$2,143,665	\$2,091,725	(\$51,940)



**CAPITAL
PROJECTS
FUNDS**

COUNTY OF EL PASO, TEXAS

CAPITAL PROJECTS FUND
COMBINING BALANCE SHEET
YEAR ENDED SEPTEMBER 30, 1986

	JUVENILE JUSTICE CENTER	RODEO COMPLEX	TOTAL
<u>ASSETS</u>			
Cash.....		\$275,139	\$275,139
Investments at cost (approximates cost)..	\$6,400,000	896,000	7,296,000
TOTAL ASSETS.....	\$6,400,000	\$1,171,139	\$7,571,139
<u>LIABILITIES</u>			
Vouchers payable.....	\$59,084		\$59,084
Due to other funds.....	146,995		146,995
Total liabilities.....	206,079		206,079
<u>FUND EQUITY</u>			
Undesignated.....	6,193,921	1,171,139	7,365,060
Total fund equity.....	6,193,921	1,171,139	7,365,060
TOTAL LIABILITIES AND FUND EQUITY.....	\$6,400,000	\$1,171,139	\$7,571,139

COUNTY OF EL PASO, TEXAS

CAPITAL PROJECTS FUND
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES
YEAR ENDED SEPTEMBER 30, 1986

	JUVENILE JUSTICE CENTER	RODEO CENTER	TOTAL ACTUAL
REVENUES:			
Proceeds of bonds sold.....	\$6,500,000	\$3,624,125	\$10,124,125
Interest.....	838	150,942	151,780
	\$6,500,838	\$3,775,067	\$10,275,905
EXPENDITURES:			
Capital outlay:			
Construction.....	\$271,401		\$271,401
Land.....		\$2,592,480	2,592,480
	271,401	2,592,480	2,863,881
Miscellaneous.....	63	46,901	46,964
	\$271,464	\$2,639,381	\$2,910,845
TOTAL EXPENDITURES			

COUNTY OF EL PASO, TEXAS

PURPOSES OF CAPITAL PROJECTS FUNDS

Juvenile Justice Center Fund

This fund is used to account for the proceeds of general obligation bonds sold to construct and equip a new Juvenile Probation Detention Facility.

Rodeo Complex Fund

This fund is used to account for the proceeds of general obligation refunding bonds issued to purchase land and develop a master plan to build a rodeo, equestrian, livestock and general purpose sports complex. Approximately 465 acres of land located about one mile north and one mile east of the intersection at Interstate 10 and Loop 375 has been acquired from the State General Land Office for this purpose.



**TRUST AND
AGENCY FUNDS**

COUNTY OF EL PASO, TEXAS

AGENCY FUNDS

COMBINING BALANCE SHEET

SEPTEMBER 30, 1986

WITH COMPARATIVE TOTALS FOR 1985

	A S S E T S										WEST TEXAS JUVENILE BOARD		TOTAL
	HEALTH AND LIFE	COUNTY LAW LIBRARY	PERMANENT SCHOOL	SOCIAL SECURITY	COUNTY EMPLOYEES' RETIREMENT	ADULT PROBATION	COUNTY ATTORNEY BAD CHECK	DISTRICT ATTORNEY FOOD STAMP PROSECUTION ENFORCEMENT	DISTRICT ATTORNEY LAW	STATE AID	1986	1985	
Cash.....	\$426,902	\$7,367	\$146	\$85,141	\$2,263	\$910,460	\$9,034	\$3,625	\$45,356	\$17,227	\$1,507,521	\$1,339,489	
Investments.....	300,000	50,000	105,000							17,000	472,000	495,000	
Accounts receivable.....	2,037	2,876	52	72,727	267,089	48,901	22			26,505	420,209	300,217	
Due from other funds.....												7,772	
TOTAL ASSETS.....	\$728,939	\$60,243	\$105,198	\$157,868	\$269,352	\$959,361	\$9,056	\$3,625	\$45,356	\$60,732	\$2,399,730	\$2,142,478	
L I A B I L I T I E S													
Accounts payable.....		\$1,916								\$11,685	\$54,799	\$443,501	
Due to other funds.....						\$37,675	\$34	\$510			9,706	10,772	
Due to other govern- mental agencies.....	\$728,939	58,327	\$105,198	\$157,868	266,373	911,980	9,022	3,115	\$45,356	49,047	2,355,225	1,684,974	
Deferred revenue.....												3,231	
TOTAL LIABILITIES.....	\$728,939	\$60,243	\$105,198	\$157,868	\$269,352	\$959,361	\$9,056	\$3,625	\$45,356	\$60,732	\$2,399,730	\$2,142,478	

COUNTY OF EL PASO, TEXAS

AGENCY FUNDS

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

BALANCE
OCT. 1, 1985 ADDITIONS DEDUCTIONS SEPT. 30, 1986 BALANCE

	BALANCE OCT. 1, 1985	ADDITIONS	DEDUCTIONS	BALANCE SEPT. 30, 1986
HEALTH AND LIFE				
ASSETS				
CASH	\$157,068	\$3,585,499	\$3,315,665	\$426,902
INVESTMENTS	300,000	900,000	900,000	300,000
ACCOUNTS RECEIVABLE	2,635	2,037	2,635	2,037
TOTAL	\$459,703	\$4,487,536	\$4,218,300	\$728,939
LIABILITIES				
ACCOUNTS PAYABLE	\$40,017	\$43,473	\$83,490	
DUE TO OTHER GOVERN- MENTAL AGENCIES	419,686	1,909,592	1,600,339	\$728,939
TOTAL	\$459,703	\$1,953,065	\$1,683,829	\$728,939

BALANCE
OCT. 1, 1985 ADDITIONS DEDUCTIONS SEPT. 30, 1986 BALANCE

	BALANCE OCT. 1, 1985	ADDITIONS	DEDUCTIONS	BALANCE SEPT. 30, 1986
ADULT PROBATION				
ASSETS				
CASH	\$936,323	\$4,079,297	\$4,105,160	\$910,460
ACCOUNTS RECEIVABLE	29,314	48,901	29,314	48,901
TOTAL	\$965,637	\$4,128,198	\$4,134,474	\$959,361
LIABILITIES				
ACCOUNTS PAYABLE	\$52,499	\$116,748	\$131,522	\$37,725
DUE TO OTHER FUNDS	1,118,889	1,109,183	1,109,183	9,706
DUE TO OTHER GOVERN- MENTAL AGENCIES	913,138	804,022	805,230	911,930
TOTAL	\$965,637	\$2,039,659	\$2,045,935	\$959,361

COUNTY LAW LIBRARY

	BALANCE OCT. 1, 1985	ADDITIONS	DEDUCTIONS	BALANCE SEPT. 30, 1986
ASSETS				
CASH	\$10,970	\$347,547	\$351,150	\$7,367
INVESTMENTS	55,000	215,000	220,000	50,000
ACCOUNTS RECEIVABLE	9,157	2,876	9,157	2,876
TOTAL	\$75,127	\$565,423	\$580,307	\$60,243
LIABILITIES				
ACCOUNTS PAYABLE	\$902	\$91,820	\$90,806	\$1,916
DUE TO OTHER GOVERN- MENTAL AGENCIES	74,225	4,487	20,385	58,327
TOTAL	\$75,127	\$96,307	\$111,191	\$60,243

COUNTY ATTORNEY BAD CHECK

	BALANCE OCT. 1, 1985	ADDITIONS	DEDUCTIONS	BALANCE SEPT. 30, 1986
ASSETS				
CASH	\$7,159	\$19,078	\$17,203	\$9,034
ACCOUNTS RECEIVABLE	51	22	51	22
DUE FROM OTHER FUNDS	7,772	7,774	15,546	
TOTAL	\$14,982	\$26,874	\$32,800	\$9,056
LIABILITIES				
ACCOUNTS PAYABLE	\$6	\$338	\$310	\$34
DUE TO OTHER GOVERN- MENTAL AGENCIES	14,976	8,468	14,422	9,022
TOTAL	\$14,982	\$8,806	\$14,732	\$9,056

COUNTY OF EL PASO, TEXAS

AGENCY FUNDS

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

PERMANENT SCHOOL FUND		DISTRICT ATTORNEY FOOD STAMP PROSECUTION		DISTRICT ATTORNEY LAW ENFORCEMENT			
	BALANCE OCT. 1, 1985	ADDITIONS	DEDUCTIONS	BALANCE OCT. 1, 1985	ADDITIONS	DEDUCTIONS	BALANCE OCT. 1, 1985
ASSETS							
CASH	\$11,810	\$328,493	\$340,157	\$146			\$146
INVESTMENTS	105,000	210,000	210,000	105,000			105,000
ACCOUNTS RECEIVABLE	432	111	491	52			52
TOTAL	\$117,242	\$538,604	\$550,648	\$105,198			\$105,198
LIABILITIES							
DUE TO OTHER FUNDS		\$105,000	\$105,000				
DUE TO OTHER GOVERN-							
MENTAL AGENCIES	\$114,011	968	9,781	\$105,198			\$105,198
DEFERRED REVENUE	3,231		3,231				
TOTAL	\$117,242	\$105,968	\$118,012	\$105,198			\$105,198
ASSETS							
CASH	\$181,989	\$6,146,143	\$6,242,991	\$85,141			\$85,141
ACCOUNTS RECEIVABLE	169,593	441,398	538,264	72,727			72,727
TOTAL	\$351,582	\$6,587,541	\$6,781,255	\$157,868			\$157,868
LIABILITIES							
ACCOUNTS PAYABLE	\$339,186		\$339,186				
DUE TO OTHER GOVERN-							
MENTAL AGENCIES	12,396	\$5,771,379	5,625,907	\$157,868			\$157,868
TOTAL	\$351,582	\$5,965,093	\$5,965,093	\$157,868			\$157,868

COUNTY OF EL PASO, TEXAS

AGENCY FUNDS

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

	BALANCE OCT. 1, 1985	ADDITIONS	DEDUCTIONS	BALANCE SEPT. 30, 1986
COUNTY EMPLOYEE'S RETIREMENT				
ASSETS				
CASH	\$1,246	\$2,243,722	\$2,242,705	\$2,263
ACCOUNTS RECEIVABLE	87,925	179,271	107	267,089
TOTAL	\$89,171	\$2,422,993	\$2,242,812	\$269,352
LIABILITIES				
ACCOUNTS PAYABLE	\$1,080	\$2,064,597	\$2,062,698	\$2,979
DUE TO OTHER GOVERN- MENTAL AGENCIES	88,091	179,509	1,227	266,373
TOTAL	\$89,171	\$2,244,106	\$2,063,925	\$269,352
WEST TEXAS JUVENILE BOARD				
ASSETS				
CASH	\$12,102	\$614,281	\$609,155	\$17,227
INVESTMENTS	35,000	220,500	238,500	17,000
ACCOUNTS RECEIVABLE		26,505		26,505
TOTAL	\$47,102	\$861,286	\$847,655	\$60,732
LIABILITIES				
ACCOUNTS PAYABLE	\$4,667	\$23,557	\$16,539	\$11,685
DUE TO OTHER FUNDS		6,403	6,403	
DUE TO OTHER GOVERN- MENTAL AGENCIES	42,435	29,087	22,475	49,047
TOTAL	\$47,102	\$59,047	\$45,417	\$60,732

COUNTY OF EL PASO, TEXAS

PURPOSES OF TRUST AND AGENCY FUNDS

Health and Life

This is a self-funded County insurance program which provides health, dental and life insurance benefits to County employees and their eligible dependents.

County Law Library

This is a program funded by the State which provides funds to maintain judicial reference material.

Permanent School Fund

The purpose of this fund is to distribute interest earned from State funds based on student attendance to all school districts located in the County of El Paso.

Social Security

This is a clearing account for F.I.C.A. withholdings and County contributions.

Retirement

This is a clearing account for retirement withholdings and contributions forwarded to the Texas County and District Retirement System (TCDRS).

West Texas Regional Adult Probation

State Aid Funds are received from the Texas Adult Probation Commission to provide services for citizens who violate minor laws. The commission provides these funds to be used for staff, residential and restitution services.

County Attorney Bad Check Fund

This is a program designed to reduce bad check problems and to prosecute repeating offenders.

District Attorney Food Stamp Prosecution

The District Attorney's Office is granted funds by the State to reduce food stamp abuse.

COUNTY OF EL PASO, TEXAS
PURPOSES OF TRUST AND AGENCY FUNDS

District Attorney Law Enforcement

Courts award monies to the District Attorney to be used for investigation purposes and enforcement of drug control statutes.

West Texas Juvenile Board State Aid

State Aid funds are received from the Texas Juvenile Probation Commission to provide juvenile probation services. The commission provides these funds to be used for staff services, non-residential services and residential services.



**STATISTICAL
SECTION**

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
1986	\$10,654,957	\$4,367,485	\$12,151,123	\$5,404,481	\$1,570,357	\$3,044,418	\$1,296,081	\$2,143,665	\$5,866,545	\$46,499,112
1985	12,116,329	3,196,342	9,927,529	3,805,697	1,622,393	2,569,980	1,247,420	2,152,606	4,154,019	40,792,325
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
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
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
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
1980	5,955,146	3,328,600	3,156,654	2,577,454	657,869	210,079	887,714	295,332	1,920,696	18,989,544 (a)
1979	5,721,577	2,303,045	3,544,857	1,976,366	729,763	295,277	1,052,795	340,106	110,753	16,074,539
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

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

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 & FORFEITURES		MISCELLANEOUS	OTHER	TOTAL
					FEITURES	FOR-			
1986	\$24,518,739	\$154,537	\$ 8,887,578	\$6,985,344	\$1,122,138	\$4,932,575	\$10,944,955 (a)	\$57,545,866	
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	499,937	2,667,359	375,005	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	
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	
1978	6,680,080	251,574	4,159,558	3,536,563	415,752	741,815	537,129	16,322,471	
1977	6,406,682	249,016	3,090,602	3,271,909	521,751	578,478	227,299	14,345,737	

(a) Includes proceeds from sale of bonds

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)	PERCENT OF OUTSTANDING DELINQUENT TAXES TO TAX LEVY
1986	\$21,634,105	\$20,279,208	93.74	\$ 920,755	\$21,199,963	97.99	\$2,340,059	10.82
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	10,222,950	90.70	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

(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, TEXAS

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	ASSESSED VALUE	ESTIMATED ACTUAL VALUE
1986	\$8,722,243	\$8,722,243	\$1,667,304	\$1,667,304	\$10,389,547	\$10,389,547	1.00	1.00
1985	8,410,514	8,410,514	1,821,784	1,821,784	10,232,298	10,232,298	1.00	1.00
1984	6,622,546	6,622,546	1,496,626	1,496,626	8,119,172	8,119,172	1.00	1.00
1983	6,402,086	6,402,086	1,547,064	1,547,064	7,949,150	7,949,150	1.00	1.00
1982	6,211,392	6,211,392	1,576,385	1,576,385	7,787,777	7,787,777	1.00	1.00
1981	6,016,576	6,016,576	1,358,571	1,358,571	7,375,147	7,375,147	1.00	1.00
1980	6,031,304	6,031,304	1,523,167	1,523,167	7,554,471	7,554,471	1.00	1.00
1979	728,002	2,080,006	159,918	456,908	887,920	2,536,914	.35	.35
1978	708,938	2,025,538	147,825	422,357	856,763	2,447,895	.35	.35
1977	685,245	1,957,843	142,690	407,685	827,935	2,365,528	.35	.35

TABLE V

EL PASO COUNTY, TEXAS

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

	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
County of El Paso	.85000	.85000	.85000	.14920	.20000	.22300	.23098	.23098	.20823	.22610
R. E. Thomson General Hospital	.26250	.26250	.26250	.11700	.12480	.13116	.16186	.16186	.14360	.14448
El Paso Community College	.08750	.08750	.08750	.02854	.02880	.05273	.05493	.06473	.05756	.06756
Anthony School District	1.78000	1.78000	1.10000	1.09000	.79000	.78000	.81000	.96500	.87840	.92450
Canutillo School District	1.32000	1.32000	1.72000	1.85000	.97000	.95000	.94000	.94000	.64880	.64680
Clint School District	1.60650	1.60650	1.60650	.94000	1.08000	1.08000	1.08000	1.38000	1.32000	1.29000
El Paso School District	1.52000	1.52000	1.49000	.65600	.72600	.72600	.75770	.77410	.67820	.45948
Fabens School District	1.69995	1.74000	1.70000	.73000	1.07000	1.07000	1.07000	1.07000	.93000	.99500
San Elizario School District	1.65000	1.65000	1.35000	1.39000	1.05000	1.51000	1.93000	1.90000	1.28000	1.29600
Socorro School District	1.54980	1.55000	1.55000	.42400	.64000	.94000	1.14000	1.03000	.75030	.75030
Tornillo School District	1.37000	1.37000	1.37000	1.33000	1.07000	1.25000	1.38500	1.30000	1.09000	1.05388
Ysleta School District	1.43850	1.44000	1.50000	.73000	.73600	.80500	.87060	.87060	.76959	.76902
Town of Anthony	.31000	.31000	.31000	.31000	.31000	.31000	.31000	.31000	.28000	.19992
Town of Clint	.26250	.26250	.26250	.09000	.16800	.16000	.16170	.15700	.12456	.24453
City of El Paso	1.15000	1.15000	1.32000	.53120	.53120	.53120	.53120	.53120	.45224	.45948
El Paso County Water Authority	.59976	.60000	.60000	.50500	.53870	.55550	.53000	.53000	.58000	.58000
El Paso County Rural Fire										
Prevention District No. 1	.01050	.02100	.02100	.03000	.03000	.03000	.03000	.03000	.03000	.02999
Westway Water Improvement										
District	1.25000	1.25000	1.25000	1.25000	1.10000	1.10000	1.10000	1.10000	.64000	.61517
Hacienda Del Norte Water										
Improvement District										
Homestead Municipal Utility										
District No. 1										
										1.51000

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 (a)	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
1986	545,000	\$10,563,429,374	\$35,355,000	\$ 170,363	\$35,184,637	.33%	\$64.56
1985	536,000	10,232,297,261	23,750,000	319,539	23,430,461	.23%	43.71
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

(a) El Paso Chamber of Commerce provided the population estimates.

TABLE VII

COUNTY OF EL PASO, TEXASCOMPUTATION OF LEGAL DEBT MARGIN
SEPTEMBER 30, 1986
(In Thousands)

Assessed value of Real Property	\$ 8,722,243
Assessed value of All Taxable Property	\$10,389,547

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	\$ 2,180,560
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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 issued under the provisions of such Chapter is limited in the aggregate to 5% of the assessed valuation.

DEBT LIMIT, 5% OF ASSESSED VALUE	\$519,477
Amount of debt applicable to constitutional debt limit:	
Total bonded debt applicable	\$41,855
Less debt service funds cash	1,263
	43,118
LEGAL DEBT MARGIN, BONDS ISSUED UNDER CHAPTER 2, TITLE 22, VERNON'S TEXAS CIVIL STATUTES VERNON'S TEXAS CIVIL STATUTES	\$476,359

TABLE VIII

COUNTY OF EL PASO, TEXASCOMPUTATION OF DIRECT AND OVERLAPPING DEBT
SEPTEMBER 30, 1986

JURISDICTION	NET DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO EL PASO COUNTY	AMOUNT APPLICABLE TO EL PASO COUNTY
County of El Paso, Texas	\$ 35,355,000	100%	\$ 35,355,000
County Hospital - R. E. Thomason General	37,235,000	100%	37,235,000
County Community College	11,450,000	100%	11,450,000
Anthony School District	911,000	100%	911,000
Canutillo School District	5,450,000	100%	5,450,000
Clint School District	4,862,000	100%	4,862,000
El Paso School District	59,400,000	100%	59,400,000
Fabens School District	3,220,000	100%	3,220,000
San Elizario School District	1,045,000	100%	1,045,000
Socorro School District	41,920,000	100%	41,920,000
Tornillo School District	115,000	100%	115,000
Ysleta School District	96,950,000	100%	96,950,000
Anthony City	138,000	100%	138,000
Clint Town	-0-	-	-0-
El Paso City	46,730,000	100%	46,730,000
El Paso County Water Authority	2,245,000	100%	2,245,000
Hacienda del Norte Water Improvement District	-0-	-	-0-
Homestead Municipal Utility			
District #1	2,000,000	100%	2,000,000
Westway Water Improvement District	610,000	100%	610,000
El Paso County Rural Fire Prevention			
District #1			
TOTAL	\$349,636,000	100%	\$349,636,000

TABLE IX

COUNTY OF EL PASO, TEXAS

RATIO 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	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
1986	(a)	\$2,134,958	\$2,134,958	\$44,749,946	4.77%
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%

(a) General Obligation Bond, Series 1980, defeased in October 1985.

TABLE X

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

YEAR	POPULATION (a)	PER CAPITA INCOME	UNEMPLOYMENT RATE (b)	MEDIAN AGE	EDUCATION LEVEL (a)	PERCENT ENROLLED IN SCHOOLS (AGES 3-34)
1986	\$545,000	\$8,755	13.5	27.0	12.2	57.1
1985	536,000	5,500	11.9	26.0	12.3	50.0
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

SOURCES:

- a) El Paso Chamber of Commerce
- b) Texas Department of Labor Reports
- c) Bureau of Business & Economic Research, University of Texas at El Paso

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)	MARKET VALUE (100)	BANK DEPOSITS (a) (100)	RESIDENTIAL UNITS AUTHORIZED	COMMERCIAL AND RESIDENTIAL	PUBLIC BUILDINGS	TOTAL	(000)
1986	\$11,592,914	\$1,223,369	\$10,389,546						
1985	11,383,069	1,150,772	10,232,297	\$3,327,368	2,009	\$136,447	\$24,326	\$160,773	
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 1986.

TABLE XII

COUNTY OF EL PASO, TEXAS

PRINCIPAL TAXPAYERS
FISCAL YEAR ENDED SEPTEMBER 30, 1986

TAXPAYER	TYPE OF BUSINESS	1986 ASSESSED VALUE	PERCENTAGE OF TOTAL VALUATION
El Paso Electric Company	Electric Utility	\$ 158,865,725	100%
Southwestern Bell	Telephone Communications	131,443,390	100%
Chevron U.S.A.	Oil Refinery	102,621,382	100%
Southern Union Gas Co.	Natural Gas Distributor	44,063,567	100%
Safeway Stores	Grocery Warehouse & Retail Seller	42,770,286	100%
Phelps Dodge	Copper Refinery	41,941,024	100%
El Paso Natural Gas Co.	Natural Gas Pipeline Supplier	41,781,038	100%
ASARCO, American	Smelting & Refining	40,370,630	100%
George Thomas Homes, Inc.	Real Estate Development	33,169,478	100%
Franklin Land & Resources	Real Estate Development	28,331,106	100%

TABLE XIV

COUNTY OF EL PASO, TEXAS

OPERATING BUDGETS FOR VARIOUS FUNDS
FOR THE LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL	GENERAL FUNDS	SPECIAL REVENUE FUND (a)	DEBT SERVICE FUND
1986	\$49,080,345	\$34,687,416	\$12,301,204	\$2,091,725
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	1,793,496
1981	24,649,866	17,171,000	4,614,714	2,864,152
1980 (a)	14,472,214	10,074,723	4,101,046	296,445
1979	16,608,650	11,884,007	4,383,348	341,295
1978	16,898,053	12,835,368	3,721,168	341,517
1977	13,175,250	9,550,791	3,279,219	345,240

(a) Effective January 1, 1980, the County fiscal period was changed to end on September 30. Thus, this accounting period was for the nine months from January 1, 1980, through September 30, 1980.

TABLE XIII

COUNTY OF EL PASO, TEXAS

TAX RATES AND FUND ALLOCATIONS
FOR THE LAST TEN FISCAL YEARS

YEAR	TOTAL TAX RATE	GENERAL FUND	ROAD AND BRIDGE FUND	DEBT SERVICE FUND
1986	.22610	.18222	.01290	.03098
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

- (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 XV

COUNTY OF EL PASO, TEXAS

MISCELLANEOUS STATISTICS
 FISCAL YEAR ENDED SEPTEMBER 30, 1986

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

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

Geography The County of El Paso, with 1,058 square miles of land area, is located in the far west portion of the State of Texas, bordered on the west by the Rio Grande River and on the north by the State of New Mexico.

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

<u>Population</u>	
	1880 3,845
	1950 194,986
	1960 314,070
	1970 359,291
	1980 479,899
	1986 545,000 (Estimated)

<u>Employment</u>				<u>Unemployment</u>
<u>Year</u>	<u>Work Force</u>	<u>Employed</u>		<u>Rate</u>
1960	102,075	97,150		4.8%
1970	114,300	107,700		5.8%
1980	173,450	157,300		9.3%
1985	209,530	184,600		11.9%
1986 (September)	221,000	191,200		13.5%

COUNTY OF EL PASO, TEXAS
 MISCELLANEOUS STATISTICS, TABLE XV (Continued)

Education University of Texas at El Paso, Enrollment - 12,893 students
 El Paso Community College, Enrollment - 13,785 students
 High Schools - 22
 Junior High Schools - 16
 Intermediate & Elementary Schools - 87
 Private Schools - 20 Elementary and 5 High Schools
 Business and Vocational Schools - 21

Medical Eleven Hospitals provide 2,200 beds
 County ratios:
 Doctors to population, 1 to 757
 Dentists to population, 1 to 3,264
 Hospital beds to population, 1 to 248
 William Beaumont Army Medical Center, serving military and retired, has 483 beds, not included in the above figures.

Finance Federal and state chartered banks - 28
 Savings and loan associations - 6 with 29 branch locations.

<u>Retail Sales</u>	<u>1983</u>	<u>1984</u>	<u>1985</u> (Estimated)
	\$2,200,984,000	\$2,308,745,000	\$2,739,789,000

Cultural Churches 348
 Major Newspapers 2
 Radio Stations 29
 Local Television Stations 8
 Cable TV available