

# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED SEPTEMBER 30**

**1993**

# **County of El Paso, Texas**

## **Comprehensive Annual Financial Report For the Fiscal Year Ended September 30, 1993**

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**Member of the Government Finance Officers Association**

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# **INTRODUCTORY SECTION**



# COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

S. E. SEELY  
COUNTY AUDITOR

January 12, 1994

ROOM 406 COUNTY COURTHOUSE BUILDING  
500 EAST SAN ANTONIO STREET  
EL PASO TEXAS 79901-2421  
19151 546 2040

The Honorable District Judges, County Court at Law Judges, Probate Judge and  
Members of Commissioners Court of El Paso County

Dear Honorable Judges and Members of Commissioners Court:

It is a pleasure and a privilege to submit this Comprehensive Annual Financial Report (CAFR) of the County of El Paso, Texas (County) for the fiscal year ended September 30, 1993. This report is required to be compiled and submitted by the *Texas Local Government Code*, § 114.025. The information contained in this report is intended to provide a thorough and reliable review of the year's financial activities.

The County is responsible for the accuracy, completeness and fairness of presentation of the data, including all disclosures, contained in this CAFR. We believe that all information presented in this CAFR is accurate and reliable in all material aspects. We further believe that all information contained in this report is presented in a fashion that states fairly the financial position and results of operations of the County as measured by the financial activity of its various funds. Complete disclosures necessary to enable the readers to gain a better perception of the County's financial undertakings have been included in this CAFR.

## The Report Structure

This CAFR has been divided into three main sections as follows: (1) the introductory section, (2) the financial section, and (3) the statistical section. The introductory section contains the table of contents, this transmittal letter, a copy of a Certificate of Achievement for Excellence in Financial Reporting, an organizational chart of the County Auditor's Office, an organizational chart of the County and a Directory of Principal Officials. The financial section contains the general purpose financial statements, notes to the financial statements, combining and individual fund and account group financial statements and schedules, as well as the independent auditors' opinion about the financial statements and schedules. The statistical section includes selected unaudited financial, demographic and miscellaneous information about the County, usually presented on a multiyear basis.



The County has a single audit each year pursuant to provisions in the Single Audit Act of 1984 and the United States Office of Management and Budget Circular A-128, entitled *Audits of State and Local Governments*. Various groupings of information required by the single audit act, including the schedule of Federal financial assistance, findings and recommendations, and the independent auditors' reports about the internal control structure and compliance with applicable laws and regulations are contained in separate reports prepared by Bixler and Co., L.L.P., an independent certified public accounting firm. The County's single audit for the fiscal year ended September 30, 1993 disclosed no material weaknesses in the internal control structure.

### **The Reporting Entity**

A basis for preparing this CAFR for the County was the identification of the reporting entity. According to guidelines of the Governmental Accounting Standards Board (GASB) and the Governmental Accounting Research Foundation of the Governmental Finance Officers Association, the entities and activities related to the County included in this CAFR are considered to be the oversight responsibility of the County's governing body, Commissioners Court. The criteria used to determine oversight responsibility includes consideration of factors such as the ability to: (1) select the governing authority, (2) designate management, (3) control management, (4) significantly influence operations, and (5) direct the accountability of financial affairs and financial interdependency.

This CAFR includes all organizations, activities, functions, funds and account groups where the County can exercise significant oversight responsibility. The County provides a broad range of services including judicial, public safety, parks, recreational and cultural enrichment, health and welfare, general administration, and roads and bridges. The following governmental entities are located within the geographic boundaries of the County, but they have substantial independence and autonomy and are administered by separate councils, boards or commissions and are not subject to oversight by the El Paso County Commissioners Court:

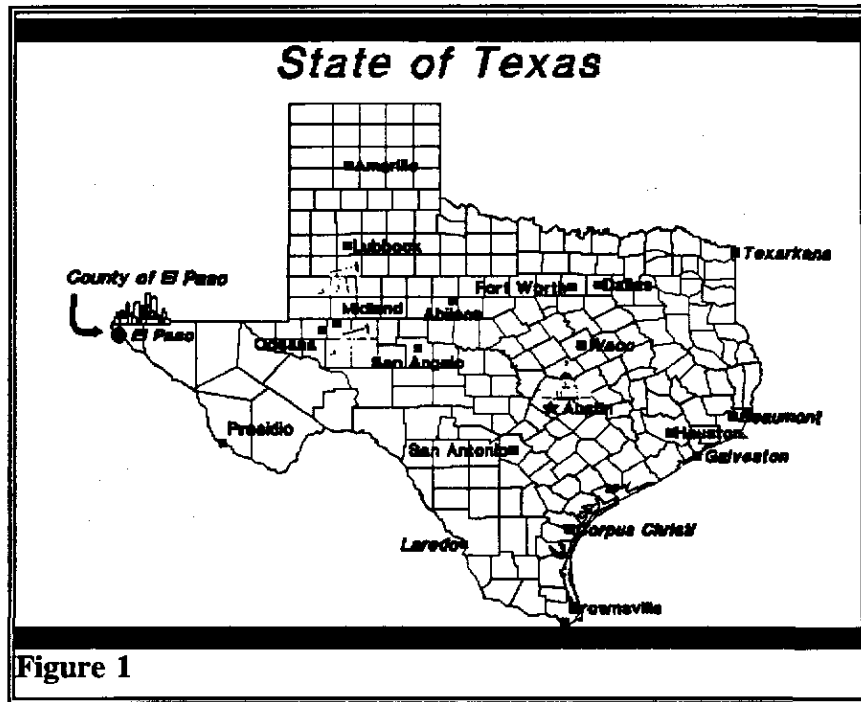
- Anthony Independent School District
- Canutillo Independent School District
- City of Anthony
- City of Horizon
- City of Socorro
- Clint Independent School District
- El Paso Community College
- El Paso County Rural Fire Prevention District No. 1
- El Paso County Rural Fire Prevention District No. 2
- El Paso County Tornillo Water Improvement District
- El Paso County Water Improvement District (Horizon)
- El Paso Independent School District
- Fabens Independent School District

Hacienda del Norte Water Improvement District  
 Homestead Municipal Utility District  
 Lower Valley Water Authority  
 R. E. Thomason General Hospital  
 San Elizario Independent School District  
 Tornillo Independent School District  
 Town of Clint  
 Westway Water Improvement District  
 Ysleta Independent School District

These governmental entities do not meet the criteria for inclusion as part of the reporting entity. Accordingly, these entities are not included in this report. Moreover, these entities are not funded by the County. The County is not responsible for any deficits or indebtedness these entities may incur. Similarly, the County is not entitled to any surpluses that may result from their operations.

## ECONOMIC CONDITION AND OUTLOOK

El Paso County, named in the early days for being a well-known pass through the Rocky Mountains, is the most western County in Texas, and is about equidistant from Houston, Texas, Los Angeles, California and Denver, Colorado. Also, bordered on the east side by Hudspeth County, El Paso County is just to the north of the International Boundary between the United States and the Republic of Mexico, and touches Doña Ana County in New Mexico. Figure 1 shows the exact location of El Paso County in relation to the rest of the State.



The County is a major crossroads for continental north-south and east-west traffic. The County's population has been estimated by local officials to be 619,286; and, it spans a geographic area of about 1,058 square miles. The population of the City of El Paso, the County seat, has been estimated by local officials to be 540,203. El Paso is the largest United States

City on the United States-Mexico border. It is the fourth largest City in the State, and the twenty-second largest City in the nation. Ciudad Juarez in Mexico, separated from El Paso County only by the Rio Grande River, has a population estimated by their Chamber of Commerce to be 1,216,885.

### **The County's Economic Outlook**

The County enjoys sound diversification in its economy. The County's economy is sustained mainly by manufacturing, military establishments including Fort Bliss and Biggs Field, ore smelting, refining, food processing, educational facilities including the University of Texas at El Paso and El Paso Community College, farming, tourism, and domestic and foreign commerce. The *Texas Almanac* states cattle, hogs, cotton and pecans are key sources of agricultural income. Also, apparel manufacturing is one of the leading industries in the area. Moreover, a significant manufacturing sector exists mainly due to the maquiladora or "twin plant" program with the Republic of Mexico. The "twin plant" program permits various portions of manufacturing to be performed in Ciudad Juarez while associated activities are done in the County.

This part of Texas ranks as one of the top growth areas in the southwestern region of the United States. The overall economic conditions and outlook for the County are, and we anticipate will continue to be very good, at least, through 1998. Supported by expanding trade with Mexico, the forecast for continuing economic growth is good. The County's manufacturing, wholesale and retail trade, services and government sectors will provide the bulk of new employment. Combined, these four sectors are expected to contribute almost 90 percent of the 14,200 jobs that are expected to be added to the economy by the end of 1994.

The decline and then recovery in the national economy during 1991 and 1992 had a matching effect on the County's manufacturing sector. The improving national picture, especially in the last half of 1992, resulted in manufacturing employment growing by 1,800 jobs in that year. The demand for nondurable products such as clothing has increased, and apparel manufacturing, the largest manufacturing sector in the County, accounted for the majority of new jobs created in 1992. Further employment growth was provided by manufacturers of rubber products, miscellaneous plastics products and leather products. Unlike most of Texas, however, electronic and other electric equipment manufacturers reduced their workforce, partially offsetting the overall gain in manufacturing.

The County's main advantage is the quality and experience of its labor force. This strength plays a major role in luring manufacturers to the County, thus creating opportunities for future growth in manufacturing employment. In 1993 the Wrangler Corporation opened a new clothing manufacturing plant and hired 368 workers with plans for an additional 100 jobs to be added over the next 10 years. The County's apparel group added 150 new jobs in 1993 to meet increased demands for its clothing products. The County's manufacturing industry, the fourth largest sector employer in the County, is expected to add a total of 2,100

jobs over the next two years, growing by a rate of 2.5 percent in 1993 and 2.4 percent in 1994.

The demand for government services, such as education and public works, is growing due to new population and the County's strategic border location for trade. This demand translated into an increase of 2.4 percent, or 1,100 jobs, in this metropolitan's governmental employment in 1993. In 1994, this metropolitan area should net 3,200 new government jobs, with growth of 3.5 and 3.3 percent for 1993 and 1994, respectively.

The County benefits from trade with Mexico, and is already receiving some economic gains from the proposed North American Free Trade Agreement (NAFTA). Mexico's easing of tariffs and import restrictions across a wide range of goods and services has increased the local cross-border commerce. Since 1987 the average tariff on exports to Mexico has decreased from about 45% to 7%. Ciudad Juarez has the largest number of maquiladora production facilities, about 320, of any city along the U.S./Mexico border. Suppliers of these plants use the County's trade facilities, making trucking and transportation services a key growth sector. In 1992, over 552,000 freight crossings between El Paso and Ciudad Juarez were recorded, a rate which should increase with the proposed Chamizal international bridge expansion. In addition, Mexican federal authorities plan to spend about \$500 million for border infrastructure improvements. The implementation of NAFTA will enlarge the County's role as a trade gateway to Mexico. However, if NAFTA does not eventually become a reality, it would not curb the trade and investment opportunities that have been developing for U. S. corporations for several years. Some observers have said that NAFTA is more important for its symbolism than for its content. There is very little in NAFTA that would allow a U. S. company to do anything that it cannot do now.

Total personal income continues to climb upward in the County. Overall, the County's personal income should increase faster than the State's, increasing at an average annual rate of 8.4 percent to \$9.1 billion in 1994. Per capita income also should increase rapidly, but at only \$13,937 in 1994, it should remain about 30 percent less than the statewide average.

We do, nonetheless, expect a few continuing adverse influences to the County's economy. The County's economy is and probably will continue to be slightly sluggish because of the continuing locally high rate of unemployment. In comparison to the statewide unemployment rate of only 6.5 percent, El Paso had an unemployment rate of 9.4 percent in September 1993. According to a recent report from the Texas Employment Commission, El Paso had a total civilian labor force of 267,100; of which, 242,000 were employed and 25,100 were unemployed in September 1993.

### **The State's Economic Outlook**

In the July 1993 edition of the *Texas Economic Quarterly*, the State Comptroller reported that the Texas economy will continue to improve for awhile, but weakening

consumer confidence could ruin the recovery further down the road. Also, the State Comptroller forecasted that Texas' nonfarm employment growth will show an annual increase of 2 or 3 percent over the next six months.

Consumer confidence is the potential spoiler of this positive outlook. Individual purchases of "big ticket" items, such as homes and automobiles, often depend on how confident people are about the future. Consumer confidence can be a self-fulfilling prophecy, stimulating economic growth when people are optimistic and depressing it when they are pessimistic. Analyzing consumer confidence more closely reveals that people are feeling better about present conditions, but their optimism about the future has declined. Recent growth in employment may have bolstered consumer optimism about the present economic situation, but uncertainty about new federal courses has created more pessimism about the future.

As of April 1993, Texas added 177,000 jobs over the past year, still ranking the state among the first of the other states in the number of new jobs. Texas ranks ninth in the overall rate of new job growth, surpassed mainly by western and southern states with smaller populations.

## **MAJOR INITIATIVES**

*For the Year.* Some major goals of the County, that may not be obvious from reading the financial statements included in this CAFR, were either started, continued or accomplished during fiscal year 1993.

For example, on August 8, 1987 the County voters authorized the issuance of general obligation bonds totaling \$35,000,000 to finance the construction of a new County courthouse. An initial issuance of \$3,500,000 from this authorization was made on December 1, 1987. On April 19, 1988 the remaining issuance of \$31,500,000 was made. On November 28, 1990 Commissioners Court sold General Obligation Certificates of Obligation, Series 1990, in the amount of \$3,835,000 to complete the construction of the new courthouse. In addition, on November 27, 1990 Commissioners Court issued \$3,700,000 in Public Property Finance Contractual Obligations, Series 1990A, to provide funds for the acquisition of furnishings and equipment for the new courthouse. Though the new courthouse construction is to a very small degree still incomplete, the facility was fully occupied during the middle of 1992. Except for a few minor construction touches, the courthouse was substantially finished during April 1993.

The operating budget for fiscal year 1991 contained an appropriation of \$12,785,000 to construct an indoor multipurpose aquatic sports facility in Ascarate Park. To pay for this construction project, on November 8, 1990 Commissioners Court issued Sports Facilities Revenue Bonds, Series 1990, totaling \$7,645,000. Also, \$4,100,000 were transferred from the general fund and \$700,000 were transferred from the Ascarate Park improvement fund for this facility. During the first part of 1991, Commissioners Court temporarily halted this

project because of litigation and local controversies. On June 3, 1991 the County paid \$7,784,337 to defease these Revenue Bonds; and, on March 17, 1992 the County issued General Obligation Bonds in the amount of \$655,330 to payoff a portion of the legal settlement against the County. This project, on a smaller scale, was later resumed and paid from the \$2,020,000 Certificates of Obligation proceeds issued in March 1992. This project ran ahead of schedule and was finished in June 1993.

Commissioners Court approved budgetary provisions for General Obligation Certificates of Obligation in the amount of \$3,200,000 issued on November 28, 1990. The proceeds derived from this sale were used to construct a new County medical examiner's facility, including a morgue and crime laboratory. This ultramodern facility was finished and became operational last year.

*For the Future.* The County will face many challenges associated with meeting the forever increasing demands for additional services and infrastructures for its rapidly growing population. In this connection, commissioners court members will continue improving and increasing the number of roads and bridges. Also, buildings will be renovated or acquired, as necessary, to accommodate the needs for expanding services.

On March 17, 1992, the County issued \$3,100,000 of Certificates of Obligation for improving, renovating and equipping the County's detention facility. This project is in progress and nearing completion. After completion, it is anticipated that the detention facility will pass the State's minimum requirements for certification. It is expected that this project will be completed around the middle of this year.

So that the Sheriff will be able to discontinue the practice of sporadically releasing inmates when the State's incarceration limits are exceeded, and to improve the inmates habitation conditions by reducing overcrowding, on November 3, 1992 the voters overwhelmingly approved the issuance of General Obligation Bonds in the amount of \$35,000,000 to construct a new jail annex. This annex will be built on the east side of El Paso. It is anticipated that this major construction project will proceed quickly and be finished in about 18 months or less.

In addition, to facilitate some of the Sheriff's current and future jail operations, during 1993 the Commissioners Court members approved a collective bargaining agreement that substantially improved the detention officers salaries and fringe benefits. It is expected that new agreement will boost morale and reduce the rate of attrition.

The Commissioners Court members will assertively continue to evaluate and analyze ways to streamline the County by consolidating activities with other governmental entities to achieve maximum cost effectiveness for the taxpayers. So far, interlocal governmental agreements have been the most popular method of consolidating its activities with other governmental entities.

# FINANCIAL INFORMATION

The management of the County is responsible for setting up and maintaining an internal control system designed to assure that the assets of the County are protected from loss, theft or misuse and to assure that adequate accounting data are compiled to permit preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The County's internal control system is designed to provide reasonable, but not absolute, assurance that these goals are met. The concept of reasonable assurance recognizes that: (1) the cost of implementing and maintaining the controls should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires the use of estimates and judgement by management. We believe the County's internal accounting and budgetary controls satisfactorily safeguard assets and provide reasonable assurance of proper recording of financial transactions. This report and the County's accounting policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed by the Governmental Accounting Standards Board (GASB). Significant accounting policies of the County are explained in Note 1 to the financial statements.

*Single Audit.* As a recipient of Federal and State financial assistance, the County is responsible for ensuring that an acceptable internal control system is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control system is subject to periodic reviews and evaluations by management, external auditors and the internal audit staff of the County Auditor's Office.

As a part of the County's single audit, tests are made to determine the adequacy of the internal control system, including that portion related to Federal and State financial assistance programs, and to determine that the County has followed applicable laws and regulations. The results of the County's single audit for the fiscal year ended September 30, 1993 provided no instances of material weaknesses in the internal control system or significant violations of applicable laws and regulations.

*Budgeting Controls and Procedures.* The County maintains budgetary controls. The goal of maintaining these budgetary controls is to insure compliance with legal provisions embodied in the annual budget approved by the County's governing body. Activities of the general fund, special revenue funds, other than grants, and debt service funds are included in the annual appropriated budget. Also, budgets are adopted for the major capital construction projects. The level of budgetary control, that is, the level at which expenditures cannot legally exceed the appropriated amount, is established by category within an individual fund. The County maintains an encumbrance accounting system as one method of accomplishing budgetary control.

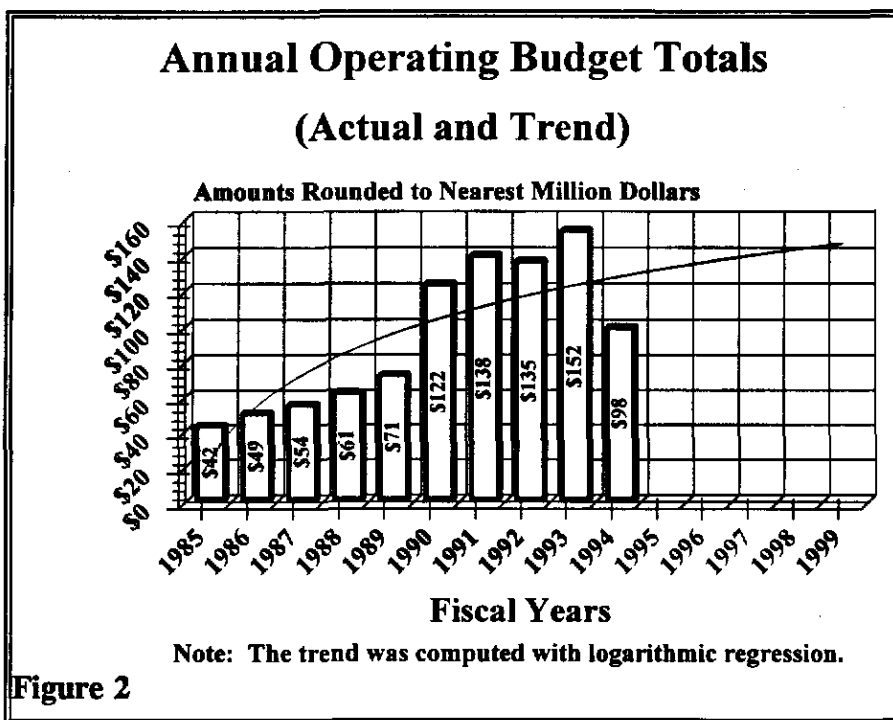
On October 7, 1992 the Commissioners Court members adopted an operating budget for the twelve month period ending September 30, 1993 totaling \$97,876,139. This budget was increased by Commissioners Court by a net amount of \$54,547,051 during fiscal year 1993 with thirty-eight amendments. Most of these budget amendments were to either:

(1) adjust and provide for capital construction projects; (2) adjust budgetary provisions of various grants; or, (3) transfer appropriations that were determined by Commissioners Court to be in excess of current needs to various activities that were discovered to be inadequately funded. After Commissioners Court approval of these thirty-eight budgetary amendments, the operating budget totaled \$152,423,190. For comparative purposes, on October 7, 1993 the Commissioners Court approved and adopted an annual operating budget amounting to \$98,468,003 for the fiscal year beginning October 1, 1993.

Pursuant to the *Texas Local Government Code*, § 111.032, the County Auditor serves as the budget officer for the Commissioners Court and is responsible for preparing the County's annual operating budget. The County's budgetary procedures stipulate that each department submit a budget request to the County Auditor. The County Auditor prepares an estimate of revenues and a compilation of the departmental requests and submits the information to the Commissioners Court.

Normally, many public budgetary hearings are held by the Commissioners Court. As a rule, during at least one of the public hearings, one or more representatives from each

department or agency will appear before the Commissioners Court to present and justify their request. Before determining the final budget, the Commissioners Court may increase, decrease or eliminate the amounts requested. Serving as a statutorily prescribed "check and balance" to prevent deficit spending, appropriations approved by a majority of the members of Commissioners Court for expenditures in current operating funds cannot, in any



event, exceed the undesignated fund equity as of the first day of the fiscal year plus the County Auditor's estimate of anticipated revenues.

As soon as the budget has been approved by Commissioners Court, the County Auditor continually monitors budgetary limits to prevent expenditures from exceeding appro-



priation limits and frequently informs the Commissioners Court of the condition of the various budgetary accounts. According to State legislation, purchase orders and contracts are not valid until the County Auditor has certified that money is or will be available to make payments.

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 fiscal year are rolled forward into the succeeding budget.

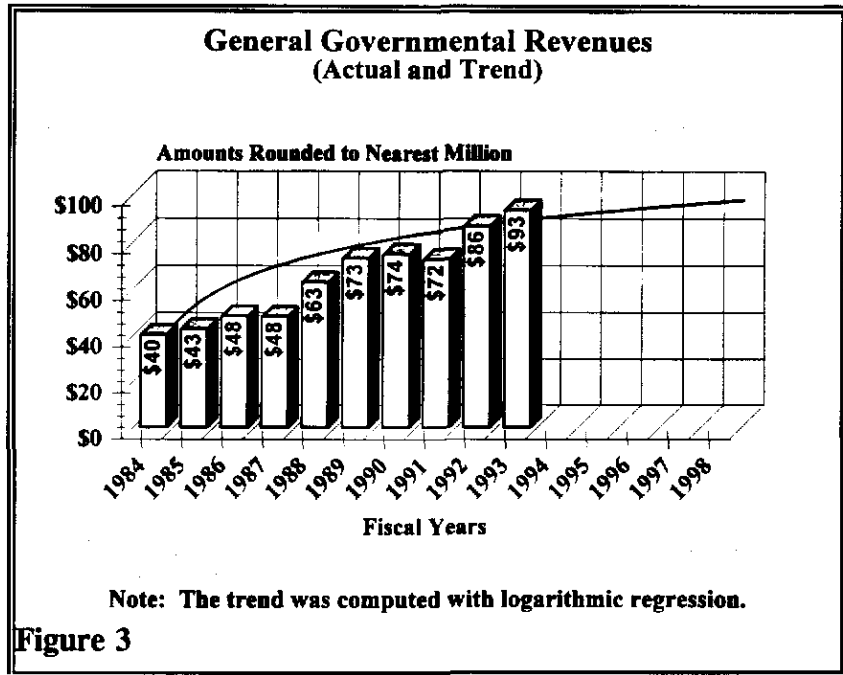
Formal budgetary integration is employed for the general fund, special revenue funds, capital projects funds and debt service funds. Grant funds are budgeted for various fiscal periods depending on the length of the contractual agreements of the grants. The graph in Figure 2 is presented to display a trend line and the latest ten year history of the County's annual operating budget totals.

*General Government Functions.* The County is a political subdivision of the State. The State created counties for the principal purpose of assisting the judicial system. Nowadays though, through legislative evolution, the El Paso County government is responsible for administering many other statutorily mandated and discretionary functions. These functions result in significant revenue and expenditure impacts.

The following table presents a revenue summary, by sources, of the County's general fund, special revenue funds, debt service funds, capital projects funds and expendable trust funds for the fiscal year ended September 30, 1993 and the amount and percentage of increases and decreases in relation to the prior year's corresponding revenues:

Revenues	Amount	Percent of Total	Increase (Decrease) from 1992	Percent of Increase (Decrease)
Taxes	\$54,107,930	58.06%	\$4,691,658	9.49%
Licenses and Permits	191,314	0.21%	(7,853)	(3.94%)
Intergovernmental	12,110,159	12.99%	482,704	4.15%
Service Fees	20,880,026	22.40%	1,610,014	8.36%
Fines and Forfeitures	2,078,848	2.23%	39,006	1.91%
Interest	2,337,551	2.51%	440,092	23.19%
Miscellaneous	1,491,180	1.60%	(408,760)	(21.51%)
<b>Totals</b>	<b>\$93,197,008</b>	<b>100.00%</b>	<b>\$6,846,861</b>	

The total actual revenues for fiscal year 1993 increased from the previous fiscal year by 7.9 percent. The most significant increase was in the taxes classification. Within the taxes classification, the general fund's actual fiscal year 1993 property taxes increased by 15.0 percent above the fiscal year 1992 property taxes. The property tax increase resulted from the property tax rate being increased from \$0.25356 per \$100 assessed valuation in 1992 to \$0.26038 per \$100 assessed valuation in 1993. Also, the sales and use tax revenues registered a substantial increase of \$1,314,551 or 7.7 percent. According to State legislation, after the first three years, excess sales and use tax revenues, if any, must be used to satisfy debt service requirements. If there are no debt service requirements, the excess sales and use tax revenues may be used for any legal purpose.



**Figure 3**

The Licenses and Permits revenues decreased only nominally by \$7,853 or 3.9 percent below the previous year. This modest decrease is an aberration and not representative of the continued local population and economic growth. It is anticipated that this revenue source will increase marginally during the current and subsequent years.

Intergovernmental revenues marked a slight increase of \$482,704 or 4.2 percent. Much of this increase was the result of a new source of State reimbursements being generated by the five county courts at law, the expansion of the TDHS lunch program and the growing grant activities.

A significant revenue increase of \$1,610,014 or 8.4 percent resulted in the service fees classification. Payments for incarceration of Federal and City inmates caused the largest increase in this classification. Also, newly enacted legislation enabled the county attorney, county clerk, the seven justices of the peace and the seven constables to produce considerably more fees of office in fiscal year 1993 than were produced in the earlier fiscal year.

Fines and forfeitures logged an increase of \$39,006 or 1.9 percent above the previous year. Much of this increase is attributable to the continuing intensified efforts made by the county attorney to collect outstanding bond forfeitures.

Interest income reversed its multiyear declining trend. Even though interest rates generally dropped throughout the year, more principal was available to invest. Overall, therefore, this source of revenue increased above the previous year's level by a favorable \$440,092 or 23.2 percent.

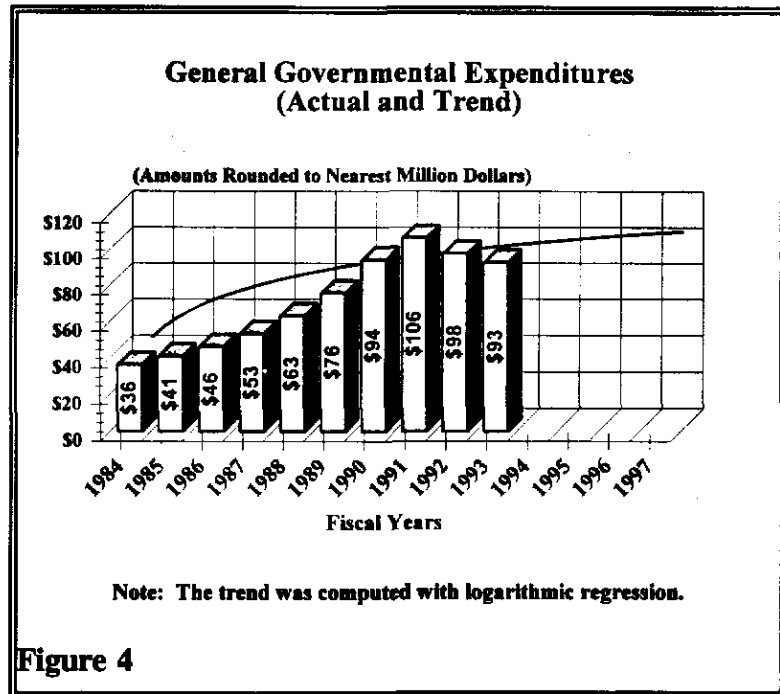
Miscellaneous revenues showed a decrease of 21.5 percent below the corresponding previous fiscal year's revenues. Telephone commissions earned from inmate calls, and charges for indirect services for administering grants were two sources of revenues in this classification that increased, while lower levels of revenues were generated by stock sales, judgements and property sales. The graph presented in Figure 3 shows the trend and history of the actual general governmental revenue totals of the County.

The following table shows a synopsis of the expenditures of the County's general fund, special revenue funds, debt service funds, capital projects funds and expendable trust funds for the fiscal year ended September 30, 1993 and the percentages of increases and decreases in relation to the corresponding prior fiscal year's amounts:

Expenditures	Amount	Percent of Total	Increase (Decrease) from 1992	Percent of Increase (Decrease)
<b>Current:</b>				
General Government	\$12,528,674	13.50%	(\$3,711,769)	(22.86%)
Administration of Justice	15,111,632	16.28%	457,211	3.12%
Public Safety	25,763,629	27.76%	1,207,637	4.92%
Health and Welfare	10,562,883	11.38%	(374,159)	(3.42%)
Community Services	3,110,527	3.35%	574,127	22.64%
Resource Development	3,114,065	3.36%	(275,942)	(8.14%)
Culture and Recreation	2,022,524	2.18%	(1,675,411)	(45.31%)
Roads and Bridges	1,929,044	2.08%	413,667	27.30%
Capital Outlays	9,520,451	10.26%	2,102,295	28.34%
<b>Debt Service:</b>				
Principal	4,000,000	4.31%	(2,120,000)	(34.64%)
Interest	4,941,686	5.32%	(368,245)	(6.94%)
Refinancing			(585,775)	(100.00%)
Arbitrage Rebate			(20,600)	(100.00%)
Refunding Bond Costs	202,284	0.22%	(438,277)	(68.42%)
<b>Totals</b>	<b>\$92,807,399</b>	<b>100.00%</b>	<b>(\$4,815,241)</b>	

Total 1993 expenditures dropped by the net amount of \$4,815,241 or 4.9 percent from the 1992 level. Much of this drop resulted from a reduction in the general government expenditures category and a restructuring of the debt service payments.

The County's general government expenditures, in the general fund, were \$3,367,285 or 22.1 percent less than the related expenditures in the previous year. Within this expenditure category the consolidated data processing department's expenditures were \$246,458 less than the corresponding expenditures in the previous year. The most noticeable underspending in this class occurred within the general and administrative index mainly because spending for legal services, contingencies, postage and general operating expenses were not required as anticipated. The general and administrative index in the general fund had expenditures of \$2,047,632 which were \$1,362,578 less than the associated appropriated amount of \$3,410,210.



The administration of justice expenditures class reflected an annual increase of \$457,211 or 3.1 percent. Most of this increase is attributable to the steady increase in the overall local judicial caseload. More funds were required to operate the courts, the public defender's office and pay attorneys for defending indigents.

Public safety expenditures registered only a moderate increase of 4.9 percent above the previous year. As in previous years, most of this increase occurred in the Sheriff's Department for law enforcement and the Juvenile Detention Facility's operations.

The health and welfare expenditures decreased nominally by \$374,159 or 3.4 percent from the previous fiscal year. Within this classification, smaller amounts were allocated by the Commissioners Court to the medical examiner and child welfare program while more was spent on the city-county health unit, general assistance, charities, mental health and animal control.

The community services expenditure classification grew by \$574,127 or 22.6 percent above the previous year. All of this growth is attributable to increased grant activities.

Resource development expenditures dropped below the prior fiscal year by \$275,942 or 8.1 percent. This drop is the result of the Commissioners Court partially transferring the administration and management of the civic center, performing arts activities and tourist and convention promotions to the City of El Paso. These transfers will be completed during February 1994 pursuant to an interlocal governmental agreement.

The culture and recreation expenditures dropped by \$1,675,411 or 45.3 percent from the previous year due to the Commissioners Court's continued and budgetary "belt-tightening." In this category less spending was allowed for the parks, pools, golf course, coliseum and library. Also, there were no expenditures for legal settlements during fiscal year 1993 for the aquatic center.

Infrastructure expenditures for roads and bridges increased from the previous fiscal year by 27.3 percent. This increase was a result of the Commissioners Court establishing an \$8.50 extra license plate fee on January 1, 1992. This additional source of revenue allows Commissioners Court the flexibility to provide better maintenance of existing roads and construct new roads and bridges at a faster rate.

The debt service expenditures were down substantially because of refinancing terms of existing indebtedness. Commissioners Court astutely took advantage of lower interest rates during fiscal year 1993 by refinancing some of the County's existing debt; and, concurrently reamortizing some of the principal and interest payments. A graph showing the trend of and some actual general governmental expenditure totals is presented in Figure 4.

The two pie charts, figures 5 and 6, show the percentage breakdowns of the general governmental funds revenues by source and the general governmental funds expenditures by function for the fiscal year ended September 30, 1993.

*General Fund Equity and Other Credits.* The general fund equity and other credits increased by a significant 104.5 percent in fiscal year 1993 from \$5,351,680 to \$10,941,645. This increase conclusively signals that Commissioners Court's has done a notable job of finally reversing an alarming multiyear trend of consuming its general fund equity at a disturbing rate. With this significant improvement, the County may at least, be able to maintain its current bond ratings that were recently lowered by both Moody's and Standard and Poor's.

*Enterprise Operations.* The County established its first enterprise fund during fiscal year 1989 for a new parking facility. Parking Facility Revenue Certificates of Obligation were sold on August 22, 1989 to finance this facility's construction. This facility was completed and became operational in the latter part of 1990. During the fiscal year just ended, however, to take advantage of lower prevailing interest rates the County refunded these Parking Facility

Revenue Certificates of Obligation and closed this enterprise fund. At present, the County does not have any enterprise operations.

**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. As of September 30, 1993, the County had net bonded debt amounting to \$112,380,262, a debt to assessed value ratio of 0.87% and a debt per capita ratio of \$181.55. Under current State statutes, the County's general bond obligation issuances are subject to a limitation of five percent of the total assessed value of

real and personal property. As of September 30, 1993, the County's net general obligation bonded debt of \$112,380,262 was well below the legal limit of \$536,324,427.

### General Governmental Revenues by Source

Fiscal Year Ended September 30, 1993

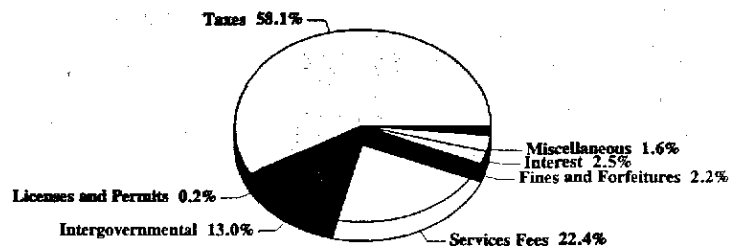


Figure 5

### General Governmental Expenditures by Function

For the Fiscal Year Ended September 30, 1993

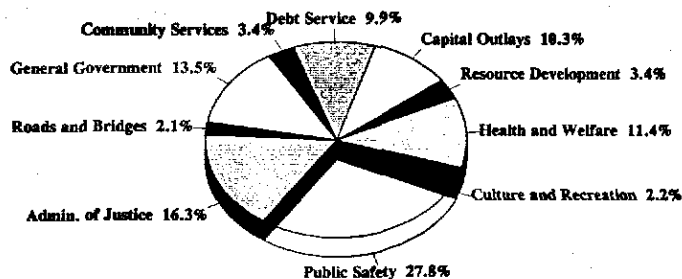


Figure 6

On December 6, 1993 Moody's Investors Service gave the County a rating of A. Ratings may be changed, suspended or withdrawn as a result of changes in, or unavailability of information. The County's latest rating from the Standard and Poor's Corporation is AA-. The Standard and Poor's Corporation defines the AA rating as "Debt rated AA has a very strong capacity to pay interest and repay principal and differs from the highest rated issues only in small degree. . . . Ratings from AA to CCC may be modified by the addition of a plus or minus to

show relative standing within the major rating categories."

With their latest A rating on December 6, 1993 Moody's wrote that the "Preliminary results of operations for fiscal 1993 indicate restoration of adequate fund balances. Strong revenue collections should yield a large operating surplus to begin correction of three successive and sizable deficits that weakened credit position. This positive development is tempered, however, by the fact that a considerable portion of the surplus has again been budgeted for use in fiscal 1994."

Moody's Investors Service assigned the rating of MIG 1 to the \$5,000,000 Revenue Anticipation Notes sold on September 9, 1992. These notes were dated October 1, 1992 and matured September 30, 1993. The MIG 1 rating is a short-term loan rating. According to Moody's, "This designation denotes best quality. There is present strong protection by established cash flows, superior liquidity support or demonstrated broad based access to the market for refinancing."

The following is a summary of the long-term debt balances as of September 30, 1993:

<b><u>Property Tax Bonds:</u></b>	
Juvenile Justice Center, Series 1986A	\$2,240,000
Courthouse Facility, Series 1988	8,350,000
Jail Annex, Series 1993A	35,000,000
<b><u>Refunding Bonds:</u></b>	
Detention Facility, Series 1985	6,603,371
Rodeo Complex, Series 1986B	290,000
Archives and Aquatic Settlement, Series 1992	3,120,000
Detention Facility, Juvenile Justice, Rodeo Complex and Courthouse, Series 1992B	29,510,000
Juvenile Justice, Rodeo Complex, Courthouse, Parking Facility, Ascarate Park and Morgue, Series 1993B	15,555,000
<b><u>Property Tax Certificates of Obligation:</u></b>	
Ascarate Park Substation, Juvenile Justice Renovation, Courthouse and Morgue, Series 1990	6,035,000
Detention Facility Improvement and Ascarate Park Swimming Pool, Series 1992A	5,120,000
<b><u>Public Property Finance Contractual Obligation:</u></b>	
Data Processing, Series 1990	140,000
Courthouse Furnishings, Series 1990A	3,350,000
Data Processing, Series 1991	135,000
<b>Total General Long-term Debt</b>	<b>\$115,448,371</b>

*Cash Management.* The County Auditor serves as the Investment Officer. In this regard, the Commissioners Court recently approved revised investment policies and procedures. After implementing these revisions, the actual fiscal year 1993 interest income amounted to \$2,337,551. That is \$440,092 or 23.2 percent more than the previous year. Comparatively, the County produced interest income totaling \$1,897,459 during fiscal year 1992.

The latest investment procedures allow idle funds to be invested faster in (1) United States Treasury securities, (2) fully FDIC insured and/or collateralized certificates of deposit at local commercial banks, (3) Texpool investments that are administered by the State Treasury, and (4) Discount notes issued by the following United States Agencies that have the full faith and credit of the United States:

Farm Credit Bank-Discount Notes (FCB)  
Federal Home Loan Mortgage Corporation (Freddie Mac)  
Federal Home Loan Banks (FHLB)  
Student Loan Marketing Association (Sallie Mae)

All certificates of deposit are fully collateralized or insured by the Federal Deposit Insurance Corporation (FDIC) or both. Even though the County is very aggressive with its cash management and investment programs, safety is of foremost importance and concern. All County funds, from a cash management, cash flow and liquidity perspective, were in good condition as of September 30, 1993. All County monies are initially deposited into fully insured or fully collateralized interest bearing depository accounts that have been approved by Commissioners Court according to State legislation. The words "fully insured" in this context mean only Federal Deposit Insurance Corporation (FDIC) insurance. Near the start of business each business day, the monies in these interest bearing depository accounts that are determined to be more than our daily operating requirements are invested. The County Auditor's Office always makes a conscientious effort to keep abreast of the latest developments associated with cash management and forecasting techniques to maximize interest earnings.

*Risk Management.* During 1993 the Commissioners Court added a risk management department to its organizational chart and hired, for the first time, a Risk Management Director. The Risk Management Director, among other duties, is primarily responsible for identifying and assessing the County's exposures and vulnerabilities to all type of risks, and recommending the safest and most cost-effective methods to prevent and reduce the identified risks. After making on-site departmental inspections and evaluations, this Director recommends and helps implement "risk preventive and reduction" methods for all of the County's departments and agencies.

The starting assignment of the Risk Management Director, however, was to administer and bring under control all of the County's workers compensation claims. In this connection, the Texas Association of Counties administers an impressive accident prevention and loss control program free of charge for counties that participate in their group workers



compensation plan. The program is designed to build and encourage County employee safety in the workplace. The County tries to take full advantage of this free program. It is believed there is a greater respect for the governing authority and a much higher awareness of work safety when employees realize that County management cares about their safety and well being. The results of this program are reflected through lower costs for workers compensation contributions.

The County assumes substantially all risks associated with general tort claims that parties may file against the County and liability claims against the County due to conditions of property or equipment. In this regard, the Management Director produced a detailed Risk Management Statement of Policies that Commissioners Court members approved.

### **Financial Administration of the County**

The principal elected officials responsible for the financial administration of the County are the County Judge and four County Commissioners with the County Auditor, who is appointed.

The Commissioners Court, composed of five members, is the governing body of the County. The members of this Court are the County Judge and four County Commissioners. This component of county government has powers expressly authorized by the State constitution and various statutes. Commissioners Court members, among a myriad of other duties, approve the annual operating budgets, approve budgetary amendments, approve expenditures and levy the ad valorem property taxes. Additionally, this body appoints certain County officials and board members. The Commissioners Court members also determine when propositions to issue bonds will be submitted to the voters.

The County Judge is the presiding officer of the Commissioners Court and is often called the County's chief executive officer. The County Judge is elected by the voters of the County for a four-year term.

Each County Commissioner represents a precinct in the County. The County is divided into four precincts. Each County Commissioner is elected to a four-year term by the voters in their precinct.

The County Auditor is the chief financial officer of the County. The County Auditor is appointed for a two-year term by the eleven State District Judges in El Paso County. The County Auditor answers to the Council of Judges that is made up of eleven State District Judges, five County Court at Law Judges and a Probate Judge. Responsibility for substantially all County finances and accounting controls are duties of the County Auditor. Some major duties of the County Auditor include financial reporting, directing payroll activities, managing internal auditing affairs, serving as the budget officer, doing the treasury functions, designing and prescribing accounting systems, financial planning, serving as the investment officer which includes regulating cash flow and investing idle cash, overseeing the

payroll deduction aspects of the self-funded health, dental, and life insurance program and the retirement plan.

### **Functions of the County**

The foremost function of the County, a political subdivision, is to help the State's judicial system. The County, however, is also responsible for administering many other functions. A summary of each of the County's main functions will follow.

*General Government.* The primary functions in this expenditure classification are operations, general administration, recording deeds and other legal documents, data processing and personnel operations. Also, included in this class are expenditures of the County Judge and County Commissioners.

*Administration of Justice.* El Paso County provides the funding to operate a Probate Court and five County Courts at Law. It also provides facilities and pays for a sizeable portion of the operating expenses of eleven State District Courts in the County. Other officials associated with the judicial system are the County Sheriff, District Attorney, County Attorney, Public Defender, Criminal Law Magistrate, Court Masters, Visiting Judges, Chief Juvenile Probation Officer, Chief Adult Probation Officer, seven Justices of the Peace and seven Constables.

*Public Safety.* Major expenditures within this bracket are for the County Sheriff's activities, including a detention facility. Also, expenditures for ambulance services and civil defense are classified under this heading.

*Health and Welfare.* The County of El Paso and City of El Paso participate almost equally with the commitments of public health and dental programs. These programs include public health and dental facilities, air pollution control, water pollution control, mosquito control and animal control.

Most direct welfare assistance programs are administered by the State. The County, however, does provide limited direct temporary welfare assistance to a few of those who qualify and need aid on an emergency basis. Other charitable County expenditures are made to benefit abused and neglected children, battered spouses, veterans and the deaf.

*Resource Development.* Expenditures for any County activities that promote economic and cultural improvements for its citizens are placed here. Activities in this group include the historical commission, industrial development, alternative dispute resolutions and agricultural co-operative extension services.

*Culture and Recreation.* El Paso County maintains several public parks, three public swimming pools, a public golf course and a lake. Cultural events, fairs, rodeos, livestock shows, circuses, musical performances, dances, ice shows and a wide variety of sporting

attractions are conducted in the County's coliseum. Also, an Equestrian Center is operated on the Coliseum's grounds. In addition, the County gives hotel occupancy tax revenues to the City of El Paso to operate an amphitheatre located in McKelligon Canyon Park.

*Roads and Bridges.* The County maintains about 650 miles of roads, streets and highways and many bridges. The County operates under the unit road system that was approved by County voters many years ago. Under this system, the four Commissioners' precincts are combined, for operating purposes, into a single unit and the Commissioners Court appoints a roads and bridges administrator. The roads and bridges administrator is responsible for planning, engineering, building and maintaining all public roads and bridges in the County, excluding those maintained by the State and incorporated cities and towns.

### **Financial Report and Statement Presentation**

The organization, form and contents of this CAFR 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 as of June 30, 1993 and subsequent statements or pronouncements that were published by the Governmental Accounting Standards Board. These materials are intended to provide authoritative accounting and financial reporting guidance for state and local governmental entities.

### **OTHER INFORMATION**

*Independent Audit.* To comply with the *Texas Local Government Code*, § 115.045, the Commissioners Court appointed the firm of Bixler and Co., P. C., an independent certified public accounting firm, to do the fiscal year 1993 County financial audit. Besides meeting the requirements set forth in applicable State statutes, the audit met the requirements of the Federal Single Audit Act of 1984 and provisions contained in OMB Circular A-128. The external auditors' report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The external auditors' reports related specifically to the Single Audit Act and OMB Circular A-128 are in separate reports.

*Awards.* The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of El Paso for its comprehensive annual financial report for the fiscal year ended September 30, 1992. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The County of El Paso has received a Certificate of Achievement for the last four consecutive years (fiscal years ended 1989 - 1992). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

*Acknowledgments.* I sincerely thank the members of Commissioners Court, the Council of Judges and the other County officials and employees for their roles in directing the financial affairs of the County in a responsible and professional manner. Also, the punctual preparation of this CAFR would not have been accomplished without the diligent assistance of the County Auditor's hardworking staff; and, the expert services rendered by our external independent auditors, Bixler and Co., L.L.P.

Very truly yours,



S. E. Seely  
County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of El Paso,  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 1992

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



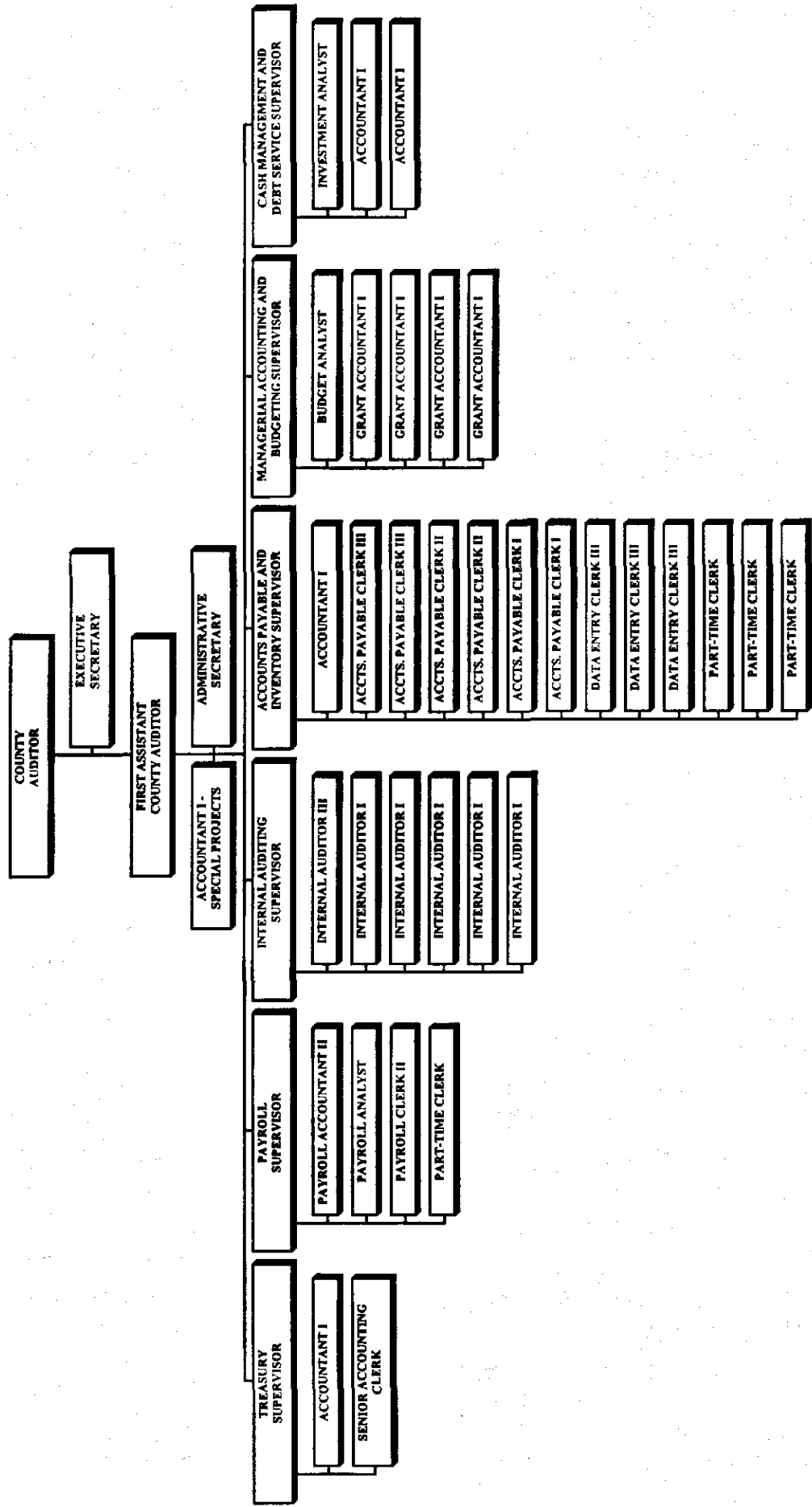
*Arnold H. Hahn*  
President

*Jeffrey L. Esser*  
Executive Director

# El Paso County Auditor's Office

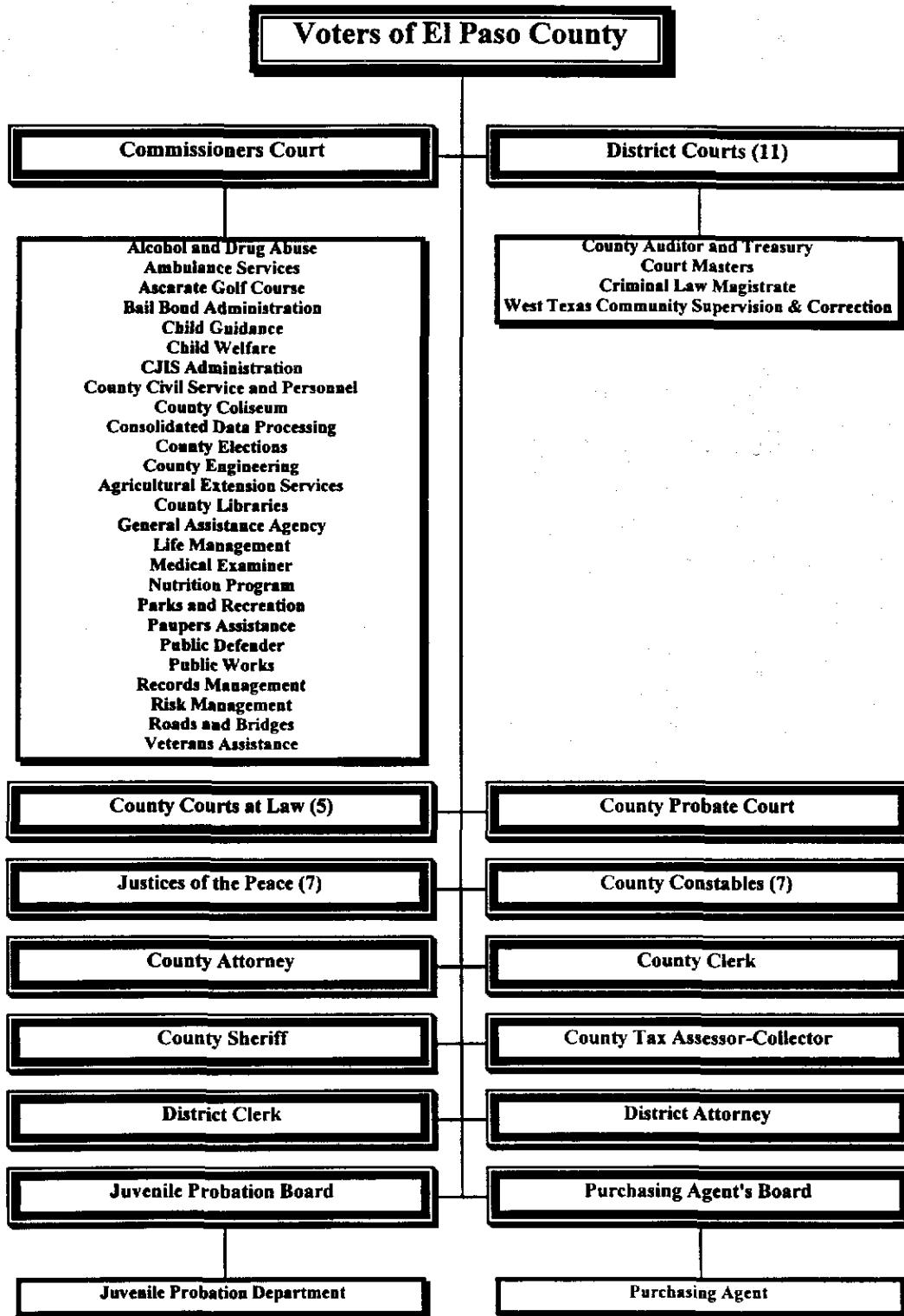
## Organizational Chart

*As of September 30, 1993*



# COUNTY OF EL PASO, TEXAS

## Organizational Chart *As of September 30, 1993*



# COUNTY OF EL PASO, TEXAS

## Directory of Principal Officials

*As of September 30, 1993*

### Commissioners Court (The Governing Body)

**Alicia Chacón, County Judge**

**Charles C. Hooten, County Commissioner, Precinct Number 1**  
**Orlando R. Fonseca, County Commissioner, Precinct Number 2**  
**Rogelio Sanchez, County Commissioner, Precinct Number 3**  
**Jimmy Goldman, County Commissioner, Precinct Number 4**

### The Council of Judges

**Sam W. Callan, Administrative Judge, 205th Judicial District**  
**Sam M. Paxson, District Judge, 210th Judicial District**  
**Edward S. Marquez, District Judge, 65th Judicial District**  
**Herb Marsh, Jr., District Judge, 243rd Judicial District**  
**José J. Baca, District Judge, 346th Judicial District**  
**Peter S. Peca, Jr., District Judge, 171st Judicial District**  
**William E. Moody, District Judge, 34th Judicial District**  
**Mary Anne Bramblett, District Judge, 41st Judicial District**  
**Robert Dinsmoor, District Judge, 120th Judicial District**  
**Lupe Rivera, District Judge, 168th Judicial District**  
**Philip Martinez, District Judge, 327th Judicial District**  
**Jack N. Ferguson, Judge, County Court at Law Number 3**  
**John L. Fashing, Judge, County Court at Law Number 2**  
**Herbert E. Cooper, Judge, County Court at Law Number 5**  
**Kitty Schild, Judge, County Court at Law Number 4**  
**David Briones, Judge, County Court at Law Number 1**  
**Max Higgs, Judge, County Probate Court**

### Other Principal Officials

**José R. Rodriguez, County Attorney**  
**Steve E. Seely, County Auditor**  
**Hector Enriquez, County Clerk**  
**Piti Vasquez, County Purchasing Agent**  
**Leo Samaniego, County Sheriff**  
**James S. Hicks, County Tax Assessor and Collector**  
**Jaime Esparsa, District Attorney**  
**Edelmira Rubalcaba, District Clerk**  
**Nita Corral-Nava, Personnel Director**  
**David C. Guaderrama, Public Defender**  
**Gene Weigel, Risk Management Director**  
**Rose Maria Sharp, Records Management Director**



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# FINANCIAL SECTION

1280 HAWKINS  
SUITE 200  
EL PASO, TEXAS 79925  
(915) 593-1280  
FAX 594-8364



## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying general purpose financial statements of the County of El Paso, Texas, as of September 30, 1993, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the County of El Paso, Texas, management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget circular A-128, "Audits of State and Local Governments." Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of El Paso, Texas, as of September 30, 1993, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the foregoing table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. These financial statements and

schedules are the responsibility of the County's management. Such additional information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the general purpose financial statements taken as a whole.

The tables in the statistical section, listed in the foregoing table of contents, were not audited by us, and accordingly, we express no opinion on them.

*Bisler & Co., L.L.P.*

El Paso, Texas  
December 28, 1993

**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

County of El Paso, Texas  
 Combined Balance Sheet - All Fund Types and Account Groups  
 September 30, 1993  
 (With comparative totals for September 30, 1992)

	Governmental Fund Types				Fiduciary	Account Groups		Totals	
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General Fixed Assets	General Long-Term Debt	(Memorandum Only) 1993	1992
<b>Assets and other debits</b>									
<b>Assets:</b>									
Cash and cash equivalents	\$2,972,368	\$1,569,280	\$16,920	\$184,937	\$9,130,855			\$13,874,360	\$11,310,836
Investments	8,733,648	1,445,124	1,306,328	36,109,618	4,794,636			52,589,354	21,148,249
Receivables (net of allowances for uncollectibles):									
Interest	734,273	82,456	135,288	1,282,565	122,094			2,356,676	1,156,874
Taxes	5,384,510							5,384,510	3,461,079
Accounts	3,290,307	1,770,225	14,248		413,025			5,487,805	5,093,924
Payroll					1,901,715			1,901,715	1,856,977
Due from other funds	3,488,203		969,428					4,457,631	1,987,956
Due from other governmental agencies					68			68	650,104
Restricted assets:									
Cash and cash equivalents									121,404
Investments									564,213
Interest receivable									5,753
Deferred charges									80,969
Deferred compensation plan assets					2,327,120			2,327,120	1,792,165
Inventory of supplies	24,732							24,732	26,473
Land						\$5,615,072		5,615,072	6,415,269
Buildings						115,201,517		115,201,517	58,952,865
Accumulated depreciation - building									(711,640)
Improvements other than buildings						3,592,599		3,592,599	3,590,149
Machinery and equipment						17,917,492		17,917,492	16,146,371
Accumulated depreciation - equipment									(100,958)
Construction in progress						1,564,493		1,564,493	48,500,066
Other debits:									
Amount to be provided for retirement of general long-term debt							\$115,448,371	115,448,371	75,646,023
<b>Total assets</b>	<b>\$24,628,041</b>	<b>\$4,867,085</b>	<b>\$2,642,212</b>	<b>\$37,577,120</b>	<b>\$18,689,513</b>	<b>\$143,891,173</b>	<b>\$115,448,371</b>	<b>\$347,743,515</b>	<b>\$257,695,121</b>
<b>Liabilities, equity and other credits</b>									
<b>Liabilities:</b>									
Customer deposits payable									\$3,140
Vouchers payable	\$928,694	\$459,980		\$189,545	\$1,529,858			\$3,108,077	4,236,503
Arbitrage rebate tax payable									800,000
Payroll	1,411,184	267,496			223,085			1,901,715	1,856,977
Equipment contracts payable									182,650
Payable from restricted assets:									
Revenue bonds payable									200,000
Accrued interest payable									63,426
Due to:									
Other funds	900,890	905,904	\$68,538	20,120	2,562,179			4,457,631	1,987,956
Other units	19,699				5,330,494			5,350,193	2,890,896
Other governmental agencies	3,020,764	8,282			6,799,607			9,788,653	9,607,060
Deferred revenues	4,440,991							4,440,991	5,124,637
Revenue bonds payable									7,020,397
Deferred compensation due employees					2,327,120			2,327,120	1,792,165
General obligation bonds payable							\$115,448,371	115,448,371	75,463,373
Fringe benefits payable	2,964,174							2,964,174	2,697,805
<b>Total liabilities</b>	<b>13,686,396</b>	<b>1,641,662</b>	<b>68,538</b>	<b>209,665</b>	<b>18,732,293</b>		<b>115,448,371</b>	<b>149,786,925</b>	<b>113,926,985</b>
<b>Equity and other credits:</b>									
Investment in general fixed assets						\$143,891,173		143,891,173	126,150,176
Contributed capital									1,007,361
Retained earnings:									
Reserved for:									
Revenue bond operations									(354,299)
Revenue bond current debt service									(1,016,815)
Unreserved									546,712
Fund balances:									
Reserved for:									
Inventory, travel advances - sheriff, payroll and change funds	61,850							61,850	66,890
Excess sales tax revenues:									
reserved for general fund									915,414
reserved for debt service	494,435							494,435	
Debt service			2,573,674					2,573,674	2,021,138
Encumbrances	2,340,134	857,089		35,916,024				39,113,247	1,484,050
Unreserved:									
Designated for:									
Capital projects				1,451,431				1,451,431	8,443,001
Subsequent year's expenditures	4,499,886	1,962,259						6,462,145	3,356,373
Undesignated	3,545,340	406,075				(42,780)		3,908,635	1,148,175
<b>Total equity and other credits</b>	<b>10,941,645</b>	<b>3,225,423</b>	<b>2,573,674</b>	<b>37,367,455</b>	<b>(42,780)</b>	<b>143,891,173</b>		<b>197,956,590</b>	<b>143,768,136</b>
<b>Total liabilities, equity and other credits</b>	<b>\$24,628,041</b>	<b>\$4,867,085</b>	<b>\$2,642,212</b>	<b>\$37,577,120</b>	<b>\$18,689,513</b>	<b>\$143,891,173</b>	<b>\$115,448,371</b>	<b>\$347,743,515</b>	<b>\$257,695,121</b>

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 and Expendable Trust Fund**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the fiscal year ended September 30, 1992)**

	General	Special Revenue	Debt Service	Capital Projects	Fiduciary	Totals	
					Expendable Trust	(Memorandum Only)	
						1993	1992
<b>Revenues:</b>							
Taxes.....	\$44,210,631	\$1,400,553	\$8,496,746			\$54,107,930	\$49,416,272
Licenses and permits.....	191,314					191,314	199,167
Intergovernmental.....	1,674,325	10,340,941	94,893			12,110,159	11,627,455
Charges for services.....	12,436,427	5,090,947			\$3,352,652	20,880,026	19,270,012
Fines and forfeitures.....	2,072,999	5,849				2,078,848	2,039,842
Interest.....	866,871	76,195	139,223	\$1,249,430	5,832	2,337,551	1,897,459
Miscellaneous.....	1,138,682	352,498				1,491,180	1,899,940
<b>Total revenues.....</b>	<b>62,591,249</b>	<b>17,266,983</b>	<b>8,730,862</b>	<b>1,249,430</b>	<b>3,358,484</b>	<b>93,197,008</b>	<b>86,350,147</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government.....	11,855,205	673,469				12,528,674	16,240,443
Administration of justice.....	10,985,843	4,125,789				15,111,632	14,654,421
Public safety.....	25,763,629					25,763,629	24,555,992
Health and welfare.....	4,333,477	2,688,634			3,540,772	10,562,883	10,937,042
Community services.....		3,110,527				3,110,527	2,536,400
Resource development.....	385,213	2,728,852				3,114,065	3,390,007
Culture and recreation.....	1,223,339	799,185				2,022,524	3,697,935
Public works.....		1,929,044				1,929,044	1,515,377
Capital outlays.....	694,791	560,254		8,265,406		9,520,451	7,418,156
<b>Debt Service:</b>							
Principal.....			4,000,000			4,000,000	6,120,000
Interest.....			4,941,686			4,941,686	5,309,931
Refinancing.....							585,775
Arbitrage rebate.....							20,600
Other—refunding bond issuance costs.....			202,284			202,284	640,561
<b>Total expenditures.....</b>	<b>55,241,497</b>	<b>16,615,754</b>	<b>9,143,970</b>	<b>8,265,406</b>	<b>3,540,772</b>	<b>92,807,399</b>	<b>97,622,640</b>
Excess(deficiency) of revenues over (under) expenditures.....	7,349,752	651,229	(413,108)	(7,015,976)	(182,288)	389,609	(11,272,493)
<b>Other financing sources (uses):</b>							
Proceeds of bonds.....			253,368	35,260,369		35,513,737	5,812,701
Proceeds of refunding bonds.....			15,665,631			15,665,631	31,971,420
Payment to refunded bond escrow agent.....			(7,104,875)			(7,104,875)	(28,490,525)
Operating transfers in.....	1,156,580	1,879,715	946,059	43,905	157,000	4,183,259	2,582,793
Operating transfers out.....	(3,139,306)	(1,289,291)	(8,300,104)			(12,728,701)	(3,172,097)
<b>Total other financing sources (uses).....</b>	<b>(1,982,726)</b>	<b>590,424</b>	<b>1,460,079</b>	<b>35,304,274</b>	<b>157,000</b>	<b>35,529,051</b>	<b>8,704,292</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	5,367,026	1,241,653	1,046,971	28,288,298	(25,288)	35,918,660	(2,568,201)
<b>Fund balances, October 1.....</b>	<b>5,351,680</b>	<b>1,983,770</b>	<b>1,526,703</b>	<b>8,590,340</b>	<b>(17,492)</b>	<b>17,435,001</b>	<b>20,426,256</b>
Change in reserve for inventory.....	(181,894)					(181,894)	(499,948)
Residual equity transfers in.....	404,833		69,300	885,420		1,359,553	1,071,793
Residual equity transfers out.....			(69,300)	(396,603)		(465,903)	(994,899)
<b>Fund balances, September 30.....</b>	<b>\$10,941,645</b>	<b>\$3,225,423</b>	<b>\$2,573,674</b>	<b>\$37,367,455</b>	<b>(\$42,780)</b>	<b>\$54,065,417</b>	<b>\$17,435,001</b>

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**  
**Budget and Actual**  
**General, Special Revenue, Debt Service and Capital Projects Funds**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the year ended September 30, 1992)**

	General Fund			Special Revenue Funds				
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Grants-Actual	Total Actual
<b>Revenues:</b>								
Taxes.....	\$41,823,529	\$44,210,631	\$2,387,102	\$1,292,500	\$1,400,553	\$108,053		\$1,400,553
Licenses and permits.....	180,500	191,314	10,814					
Intergovernmental revenues.....	1,631,000	1,674,325	43,325	2,017,440	1,658,624	(358,816)	\$8,682,317	10,340,941
Charges for services.....	9,813,522	12,436,427	2,622,905	5,016,815	5,077,605	60,790		5,077,605
Fines and forfeitures.....	1,731,600	2,072,999	341,399	30,000	5,849	(24,151)		5,849
Interest.....	950,000	866,871	(83,129)	4,100	71,687	67,587	4,508	76,195
Miscellaneous.....	1,141,218	1,138,682	(2,536)	173,500	186,259	12,759	165,609	351,868
<b>Total revenues.....</b>	<b>57,271,369</b>	<b>62,591,249</b>	<b>5,319,880</b>	<b>8,534,355</b>	<b>8,400,577</b>	<b>(133,778)</b>	<b>8,852,434</b>	<b>17,253,011</b>
<b>Expenditures:</b>								
Current:								
General government.....	15,042,965	12,570,730	2,472,235	727,317	673,469	53,848		673,469
Administration of justice.....	11,488,886	10,985,843	503,043	160,000	128,757	31,243	3,997,032	4,125,789
Public safety.....	26,313,429	25,763,629	549,800	8,850		8,850		
Health and welfare.....	4,634,648	4,333,477	301,171				2,688,634	2,688,634
Community services.....							3,110,527	3,110,527
Resource development.....	396,829	385,213	11,616	3,108,118	2,728,852	379,266		2,728,852
Culture - recreation.....	1,419,511	1,223,339	196,172	909,790	799,185	110,605		799,185
Public works.....				2,744,722	1,929,044	815,678		1,929,044
Capital outlays.....	962,116	694,791	267,325	613,762	359,334	254,428	200,920	560,254
Debt Service:								
Principal.....								
Interest and fiscal charges.....								
Advance refunding escrow.....								
Arbitrage rebate.....								
Other - refunding bond issuance costs.....								
<b>Total expenditures.....</b>	<b>60,258,384</b>	<b>55,957,022</b>	<b>4,301,362</b>	<b>8,272,559</b>	<b>6,618,641</b>	<b>1,653,918</b>	<b>9,997,113</b>	<b>16,615,754</b>
Excess (deficiency) of revenues over (under) expenditures.....	(2,987,015)	6,634,227	9,621,242	261,796	1,781,936	1,520,140	(1,144,679)	637,257
<b>Other financing sources (uses):</b>								
Proceeds of bonds.....								
Proceeds of refunding bonds.....								
Operating transfer in.....	1,119,000	1,156,580	37,580	111,578	92,000	(19,578)	1,787,715	1,879,715
Operating transfer out.....	(2,243,044)	(2,239,247)	3,797	(1,164,969)	(1,114,000)	50,969	(175,291)	(1,289,291)
Payment to refunded bond escrow agent.....								
<b>Total other financing sources (uses).....</b>	<b>(1,124,044)</b>	<b>(1,082,667)</b>	<b>41,377</b>	<b>(1,053,391)</b>	<b>(1,022,000)</b>	<b>31,391</b>	<b>1,612,424</b>	<b>590,424</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(4,111,059)</b>	<b>5,551,560</b>	<b>9,662,619</b>	<b>(791,595)</b>	<b>759,936</b>	<b>1,551,531</b>	<b>467,745</b>	<b>1,227,681</b>
Fund balances, October 1.....	7,645,970	7,645,970		997,152	997,152		901,909	1,899,061
Fund balances, September 30.....	\$3,534,911	\$13,197,530	\$9,662,619	\$205,557	\$1,757,088	\$1,551,531	\$1,369,654	\$3,126,742

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**  
**Budget and Actual**  
**General, Special Revenue, Debt Service and Capital Projects Funds**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the year ended September 30, 1992)**

	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$8,415,387	\$8,496,746	\$81,359			
Licenses and permits.....						
Intergovernmental revenues.....	93,104	94,893	\$1,789			
Charges for services.....						
Fines and forfeitures.....						
Interest.....		139,223	139,223		\$1,249,430	\$1,249,430
Miscellaneous.....						
<b>Total revenues.....</b>	<b>8,508,491</b>	<b>8,730,862</b>	<b>222,371</b>		<b>1,249,430</b>	<b>1,249,430</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....						
Administration of justice.....						
Public safety.....						
Health and welfare.....						
Community services.....						
Resource development.....						
Culture - recreation.....						
Public works.....						
Capital outlays.....				\$45,086,346	8,265,406	36,820,940
<b>Debt Service:</b>						
Principal.....	4,000,000	4,000,000				
Interest and fiscal charges.....	5,539,536	4,941,686	597,850			
Advance refunding escrow.....						
Arbitrage rebate.....						
Other - refunding bond issuance costs.....	202,284	202,284				
<b>Total expenditures.....</b>	<b>9,741,820</b>	<b>9,143,970</b>	<b>597,850</b>	<b>45,086,346</b>	<b>8,265,406</b>	<b>36,820,940</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,233,329)	(413,108)	820,221	(45,086,346)	(7,015,976)	38,070,370
<b>Other financing sources (uses):</b>						
Proceeds of bonds.....		253,368	253,368	35,260,370	35,260,369	(1)
Proceeds of refunding bonds.....	15,665,632	15,665,631	(1)			
Operating transfer in.....	46,000	46,000			43,905	43,905
Operating transfer out.....	(8,300,104)	(8,300,104)				
Payment to refunded bond escrow agent.....	(7,104,875)	(7,104,875)				
<b>Total other financing sources (uses).....</b>	<b>306,653</b>	<b>560,020</b>	<b>253,367</b>	<b>35,260,370</b>	<b>35,304,274</b>	<b>43,904</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(926,676)	146,912	1,073,588	(9,825,976)	28,288,298	38,114,274
Fund balances, October 1.....	659,627	659,627		8,590,340	8,590,340	
Fund balances, September 30.....	(\$267,049)	\$806,539	\$1,073,588	(\$1,235,636)	\$36,878,638	\$38,114,274

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**  
**Budget and Actual**  
**General, Special Revenue, Debt Service and Capital Projects Funds**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the year ended September 30, 1992)**

	Totals				Totals (Memorandum Only)	
	Budget	Actual	Variance Favorable (Unfavorable)	Grants- Actual	1993	1992
<b>Revenues:</b>						
Taxes.....	\$51,531,416	\$54,107,930	\$2,576,514		\$54,107,930	\$49,416,272
Licenses and permits.....	180,500	191,314	10,814		191,314	199,167
Intergovernmental revenues.....	3,741,544	3,427,842	(313,702)	\$8,682,317	12,110,159	11,627,455
Charges for services.....	14,830,337	17,514,032	2,683,695		17,514,032	15,851,792
Fines and forfeitures.....	1,761,600	2,078,848	317,248		2,078,848	2,039,842
Interest.....	954,100	2,327,211	1,373,111	4,508	2,331,719	1,893,027
Miscellaneous.....	1,314,718	1,324,941	10,223	165,609	1,490,550	1,899,940
<b>Total revenues.....</b>	<b>74,314,215</b>	<b>80,972,118</b>	<b>6,657,903</b>	<b>8,852,434</b>	<b>89,824,552</b>	<b>82,927,495</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....	15,770,282	13,244,199	2,526,083		13,244,199	14,967,501
Administration of justice.....	11,648,886	11,114,600	534,286	3,997,032	15,111,632	14,654,421
Public safety.....	26,322,279	25,763,629	558,650		25,763,629	24,555,992
Health and welfare.....	4,634,648	4,333,477	301,171	2,688,634	7,022,111	7,278,957
Community services.....				3,110,527	3,110,527	2,536,400
Resource development.....	3,504,947	3,114,065	390,882		3,114,065	3,390,007
Culture - recreation.....	2,329,301	2,022,524	306,777		2,022,524	3,697,935
Public works.....	2,744,722	1,929,044	815,678		1,929,044	1,515,377
Capital outlays.....	46,662,224	9,319,531	37,342,693	200,920	9,520,451	7,418,156
<b>Debt Service:</b>						
Principal.....	4,000,000	4,000,000			4,000,000	6,120,000
Interest and fiscal charges.....	5,539,536	4,941,686	597,850		4,941,686	5,309,931
Advance refunding escrow.....						585,775
Arbitrage rebate.....						20,600
Other-refunding bond issuance costs.....	202,284	202,284			202,284	640,561
<b>Total expenditures.....</b>	<b>123,359,109</b>	<b>79,985,039</b>	<b>43,374,070</b>	<b>9,997,113</b>	<b>89,982,152</b>	<b>92,691,613</b>
Excess (deficiency) of revenues over (under) expenditures.....	(49,044,894)	987,079	50,031,973	(1,144,679)	(157,600)	(9,764,118)
<b>Other financing sources (uses):</b>						
Proceeds of bonds.....	35,260,370	35,513,737	253,367		35,513,737	5,157,371
Proceeds of refunding bonds.....	15,665,632	15,665,631	(1)		15,665,631	32,626,750
Operating transfer in.....	1,276,578	1,338,485	61,907	1,787,715	3,126,200	2,262,793
Operating transfer out.....	(11,708,117)	(11,653,351)	54,766	(175,291)	(11,828,642)	(3,172,097)
Payment to refunded bond escrow agent.....	(7,104,875)	(7,104,875)			(7,104,875)	(28,490,525)
<b>Total other financing sources (uses).....</b>	<b>33,389,588</b>	<b>33,759,627</b>	<b>370,039</b>	<b>1,612,424</b>	<b>35,372,051</b>	<b>8,384,292</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(15,655,306)	34,746,706	50,402,012	467,745	35,214,451	(1,379,826)
Fund balances, October 1.....	17,893,089	17,893,089		901,909	18,794,998	20,739,936
<b>Fund balances, September 30.....</b>	<b>\$2,237,783</b>	<b>\$52,639,795</b>	<b>\$50,402,012</b>	<b>\$1,369,654</b>	<b>\$54,009,449</b>	<b>\$19,360,110</b>

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

**County of El Paso, Texas**  
**Statement of Revenues, Expenses and Changes**  
**in Retained Earnings**  
**All Proprietary Fund Types**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the fiscal year ended September 30, 1992)**

	Parking Facility Enterprise	Totals (memorandum only)	
		1993	1992
<b>Operating revenue:</b>			
Parking fees.....	\$137,494	\$137,494	\$314,263
Miscellaneous.....	16	16	385
<b>Total operating revenues.....</b>	<b>137,510</b>	<b>137,510</b>	<b>314,648</b>
<b>Operating expenses:</b>			
Contracted services.....	23,274	23,274	86,857
Depreciation:			
Building.....	106,746	106,746	284,656
Equipment.....	15,597	15,597	41,591
<b>Total operating expenses.....</b>	<b>145,617</b>	<b>145,617</b>	<b>413,104</b>
<b>Operating income (loss).....</b>	<b>(8,107)</b>	<b>(8,107)</b>	<b>(98,456)</b>
<b>Nonoperating revenues (expenses):</b>			
Interest revenue.....	7,905	7,905	39,385
Interest expense.....	(190,276)	(190,276)	(517,603)
Bond issuance cost.....	(12,005)	(12,005)	(32,012)
Management fee.....	(10,000)	(10,000)	(24,000)
<b>Total nonoperating revenues (expenses).....</b>	<b>(204,376)</b>	<b>(204,376)</b>	<b>(534,230)</b>
<b>Income (loss) before operating transfers.....</b>	<b>(212,483)</b>	<b>(212,483)</b>	<b>(632,686)</b>
Operating transfers in .....	294,973	294,973	1,408,867
Operating transfers out.....	(764,647)	(764,647)	(819,563)
<b>Net income (loss) before extraordinary items.....</b>	<b>(682,157)</b>	<b>(682,157)</b>	<b>(43,382)</b>
Extraordinary loss on defeasance of debt.....	(1,102,671)	(1,102,671)	
<b>Net income (loss).....</b>	<b>(1,784,828)</b>	<b>(1,784,828)</b>	<b>(43,382)</b>
<b>Retained earnings, October 1.....</b>	<b>(824,402)</b>	<b>(824,402)</b>	<b>(781,020)</b>
Contributed capital – equity transfer.....	2,741,862	2,741,862	
Residual equity transfers out.....	(\$132,632)	(\$132,632)	
<b>Retained earnings, September 30.....</b>			<b>(\$824,402)</b>

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

**County of El Paso, Texas**  
**Statement of Cash Flows**  
**All Proprietary Fund Types**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for September 30, 1992)**

	Parking Facility Enterprise	Totals (Memorandum Only)	
		1993	1992
<b>Cash flows from operating activities:</b>			
Cash received from customers.....	\$136,200	\$136,200	\$314,794
Cash payments for services and supplies.....	(29,010)	(29,010)	(91,022)
<b>Net cash provided by operating activities.....</b>	<b>107,190</b>	<b>107,190</b>	<b>223,772</b>
<b>Cash flows from noncapital financing activities:</b>			
Operating transfers in from General Fund.....	294,973	294,973	589,304
Operating transfers out to General Fund.....	(897,280)	(897,280)	
<b>Net cash provided from noncapital financing activities.....</b>	<b>(602,307)</b>	<b>(602,307)</b>	<b>589,304</b>
<b>Cash flows from capital and related financing activities:</b>			
Payment of management fee.....	(10,000)	(10,000)	(24,000)
Interest paid.....	(253,703)	(253,703)	(519,060)
Principal repayment.....			(185,000)
Payments for retirement of Bonds.....	(8,254,104)	(8,254,104)	
Contributed from other funds.....	8,254,104	8,254,104	
<b>Net cash provided (used) for capital and related financing activities.....</b>	<b>(263,703)</b>	<b>(263,703)</b>	<b>(728,060)</b>
<b>Cash flows from investing activities:</b>			
Purchase of investments.....	(857,761)	(857,761)	(1,316,224)
Receipt of interest.....	15,691	15,691	38,350
Matured investments.....	1,421,975	1,421,975	1,003,197
<b>Net cash provided (used) from investing activities.....</b>	<b>579,905</b>	<b>579,905</b>	<b>(274,677)</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>(178,915)</b>	<b>(178,915)</b>	<b>(189,661)</b>
<b>Cash and cash equivalents, October 1.....</b>	<b>\$178,915</b>	<b>\$178,915</b>	<b>368,576</b>
<b>Cash and cash equivalents, September 30 .....</b>			<b>\$178,915</b>
<b>Operating income (loss).....</b>	<b>(\$8,107)</b>	<b>(\$8,107)</b>	<b>(\$98,456)</b>
<b>Adjustments to reconcile operating income to net cash provided by Operating activities:</b>			
Depreciation expense.....	122,343	122,343	326,247
Decrease in accounts receivable.....	1,630	1,630	(1,024)
Decrease in customer deposits payable.....	(3,140)	(3,140)	1,170
Decrease in vouchers payable.....	(5,536)	(5,536)	(4,165)
<b>Total adjustments.....</b>	<b>115,297</b>	<b>115,297</b>	<b>322,228</b>
<b>Net cash provided by operating activities.....</b>	<b>\$107,190</b>	<b>\$107,190</b>	<b>\$223,772</b>

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

**County of El Paso, Texas**  
**Statement of Cash Flows**  
**All Proprietary Fund Types**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for September 30, 1992)**

	Parking Facility Enterprise	Totals (Memorandum Only) 1993      1992
	<b>Schedule of Noncash Investing, Capital, and Financing Activities</b>	
Building.....	(\$5,444,040)	(\$5,444,040)
Contribution of Building to other funds.....	5,444,040	5,444,040
Equipment.....	(68,202)	(68,202)
Contribution of Equipment to other funds.....	68,202	68,202
Amortization of issuance costs.....	(514,203)	(514,203)
Loss on defeasance of bonds.....	514,203	514,203
Amortization of deferred charges.....	(79,364)	(79,364)
Loss on defeasance of bonds.....	\$79,364	\$79,364
<b>Net effect of noncash transactions.....</b>		

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

**NOTES TO THE  
FINANCIAL STATEMENTS**

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County's most significant accounting policies are described below.

**A. Reporting Entity**

The County of El Paso is a public corporation and a political subdivision of the State of Texas. The governing body of the County is the Commissioners Court. The 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 governing body has oversight responsibility. In evaluating and determining how to define the County, for financial reporting purposes, all likely units have been considered.

The decisions to include or exclude a potential component unit in the reporting entity were made by applying standards contained in GAAP. The primary standard for including or excluding a potential component unit with the reporting entity is the governing body's ability to exercise oversight responsibility. The most crucial manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but certainly are not limited to, the selection of the governing authority, the designation of management, the ability to materially influence operations and accountability for fiscal matters. The second standard used to evaluate potential component units is the scope of public services. Application of this standard entails considering whether the activity benefits the County and/or its citizens, or whether the activity is conducted within the geographic boundaries of the County and is generally available to its citizens. The third standard involved in evaluating whether potential component units are included or excluded from the reporting entity is the existence of special financing relationships, regardless of whether the County is able to exercise oversight responsibilities.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**A. Reporting Entity (Continued)**

By applying these standards, the following governmental units have been excluded from this report:

- Anthony Independent School District
- Canutillo Independent School District
- City of Anthony
- City of Horizon
- City of Socorro
- Clint Independent School District
- El Paso Community College
- El Paso County Rural Fire Prevention District No. 1
- El Paso County Rural Fire Prevention District No. 2
- El Paso County Tornillo Water Improvement District
- El Paso County Horizon Water Improvement District
- El Paso Independent School District
- Fabens Independent School District
- Hacienda del Norte Water Improvement District
- Homestead Municipal Utility District
- Lower Valley Water Authority
- R. E. Thomason General Hospital
- San Elizario Independent School District
- Tornillo Independent School District
- Town of Clint
- Westway Water Improvement District
- Ysleta Independent School District

These listed governmental units are located within the geographic boundaries of the County. These units, though, are administered by separate elected bodies, councils, boards or commissions and are not subject to the control or oversight of Commissioners Court. In addition, there is no financial interdependency between the County and any of the above units. Similarly, Commissioners Court has no involvement in these units' fiscal management. Fiscal management, in this context, includes such elements as responsibility for the collection and disbursement of funds, the ownership of assets and the authority to require an audit of the units' accounts.

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



**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**B. 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. Fund accounting is designed to demonstrate legal compliance and to benefit financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in an individual fund based upon the purposes for which the resources are to be spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting technique designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**Purpose of Funds and Account Groups**

Funds are classified into three categories: Governmental, Proprietary and Fiduciary. Each of these categories are then divided into separate fund types. The County of El Paso utilizes fund types and account groups as follows:

**Governmental Fund Types:**

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

Special Revenue Funds are derived from specific taxes, such as the hotel occupancy tax, or some other specific revenue source, including federal and state grants that are legally restricted to expenditures for specific purposes.

Debt Service Funds are used for the accumulation of resources for the payment of general long-term debt principal and interest. The sources of revenues for this type of fund are interest earned from short-term investments, ad valorem property tax revenues allocated specifically for debt service requirements and hotel occupancy taxes.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**Purpose of Funds and Account Groups (Continued)**

Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities. Funding for capital project funds is generally derived from proceeds of bonds sold and interest income.

**Proprietary Fund Types:**

The Enterprise Fund is used to account for the operations and maintenance of the El Paso County Parking Facility. The revenue bonds helped finance the construction of the project which was intended to be financed primarily by user fees. These revenue bonds were defeased February 15, 1993 with general obligation bonds.

**Fiduciary Fund Types:**

The Trust Fund is used to account for assets which are held by the County, on behalf of the County's health and life benefits fund, which is administered by a designated agent (Young Insurance Co.).

Agency Funds are used to account for assets held by the County on behalf of others as their agent.

**Account Groups:**

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 primarily from the proceeds of future ad valorem tax revenues. This account group is concerned with the measurement of financial position and not the measurement of the results of operations.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**C. Basis of Accounting**

The accounting and financial reporting treatment applied to a fund is established by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. Ordinarily, only current assets and current liabilities are included on the balance sheet with this measurement focus. The operating statements - of the funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). In the case of the County, "measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon thereafter to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual 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. In addition, prepaid expenditures are recognized as expenditures when paid. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Revenues susceptible to accrual include property taxes, special assessments, licenses, interest income and charges for services. Sales and use taxes collected and held by the State at fiscal year end on behalf of the County also are recognized as revenue. Fines, forfeitures and permits are not susceptible to accrual because generally they are not measurable.

Deferred revenues arise when potential revenues do not meet both the measurable and available tests for recognition in the current period. Deferred revenues also come about when resources are received by the County before the County is legally entitled to them, as when grant monies are received before qualifying expenditures are incurred. In succeeding periods, when both revenue recognition criteria are met, or when the County has a legal claim to the resources, the liability for deferred revenue is removed from the statements and revenue is recognized.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**C. Basis of Accounting (Continued)**

The flow of economic resources measurement focus applied on the accrual basis of accounting is utilized by the Enterprise Fund. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

**D. Budgets**

Annual appropriated budgets are approved and utilized for the general fund, special revenue funds, debt service funds and capital projects funds. Appropriations expire at fiscal year-end. Capital projects funds are ordinarily more project oriented than period oriented, thus, annual appropriated budgets for all capital projects funds are utilized and appropriations at year end lapse forward to subsequent years until the project completion.

Formal budgetary integration is employed for the general fund, special revenue funds (other than grant funds), debt service funds and capital projects funds. Budgets for all funds are prepared on the modified accrual basis. Formal budgetary integration (annualized budgeting) is not employed in the enterprise fund.

The adopted budget for fiscal year 1993 totaled \$97,876,139 which included non-budgeted grant funding of \$6,962,879 and non-budgeted enterprise funding of \$1,939,240. Throughout the year, the Commissioners Court amended the budget thirty-eight times, of which twenty-four had an effect on the overall County budget. These twenty-four amendments increased total budgeted funding by \$54,547,051. The appropriation changes included revisions as follows:

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**D. Budgets (Continued)**

County of El Paso, Texas  
Schedule of Funding Amounts - Budgeted and Non-Budgeted  
For the period ending September 30, 1993

Date of Amendment	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Budgeted Funding Amounts	Grants	Enterprise Funds	Total Funding Amounts
October 7, 1992	\$61,122,599	\$9,207,072	\$ 9,227,799	\$ 9,416,550	\$ 88,974,020	\$ 6,962,879	\$1,939,240	\$ 97,876,139
October 28, 1992						1,271,615		1,271,615
November 18, 1992						(57,709)		(57,709)
December 9, 1992						24,024		24,024
December 23, 1992						83,417		83,417
January 20, 1993						(76,428)		(76,428)
January 27, 1993						1,050,380		1,050,380
February 3, 1993						1,424,547		1,424,547
February 10, 1993						80,305		80,305
February 24, 1993				(647,018)	(647,018)	(99,588)		(746,606)
March 17, 1993						158,995		158,995
March 24, 1993			15,919,000	35,260,370	51,179,370	10,000		51,189,370
April 28, 1993	(43,905)			43,905		114,388		114,388
June 2, 1993	76,509				76,509	200,159	(76,509)	200,159
June 16, 1993						138,206		138,206
June 30, 1993						10,005	(651,826)	(641,821)
July 7, 1993						500		500
July 14, 1993						90,000		90,000
July 28, 1993						(50,215)		(50,215)
August 11, 1993	62,342			(62,342)		39,686		39,686
August 25, 1993						211,713		211,713
September 8, 1993						14,265		14,265
September 15, 1993						31,317		31,317
September 22, 1993						(3,057)		(3,057)
October 6, 1993								
Subtotal	61,217,545	9,207,072	25,146,799	44,011,465	139,582,881	11,629,404	1,210,905	152,423,190
Carry over reappropriation totals	1,283,883	230,456		1,074,881	2,667,394			2,667,394
Totals	\$62,501,428	\$9,437,528	\$25,146,799	\$45,086,346	\$142,250,275	\$11,629,404	\$1,210,905	\$155,090,584

On October 28, 1992 the budget was increased by \$1,271,615 which consisted of State funding for the El Paso County Alcohol and Drug Abuse and the Adolescent Drug and Alcohol grants.

On November 18, 1992 grants were adjusted to contract amounts from the State for an aggregate decrease amount of \$57,709, as follows: Female Adolescent \$40,000, Homeless Shelter \$10,780, Adolescent Drug and Alcohol (\$19,646), El Paso County Alcohol and Drug Abuse (E.P.C.A.D.S.) (\$87,312), and Drug Abuse Resistance Education (\$1,531).

The El Paso County Alcohol and Drug Abuse grant was increased on December 9, 1992 by \$24,024 due to an additional funding source.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**D. Budgets (Continued)**

On December 23, 1992 the H.I.D.T.A. Coordinator and the Criminal Justice Policy Council grants were increased by \$78,447 and \$4,970 respectively.

The Selective Investigations and Interdiction grant was decreased by \$76,428 on January 20, 1993 to reflect a contract adjustment from the State.

On January 27, 1993 grants were increased by \$1,050,380 for the State funding for the Performance Rewards Programs.

The budget was again increased on February 3, 1993 by \$1,424,547 for the Child Welfare Unit grant.

On February 10, 1993 the E.P.C.A.D.S. grant was increased by \$21,869, Court Master Title IV grant increased by \$3,595, the Nutrition Program grant increased by \$35,879 and the Emergency Food and Shelter grant increased by \$18,962 for an aggregate total of \$80,305.

The budget was decreased by \$746,606 on February 24, 1993 which included a decrease of \$99,588 for the T.E.R.P. grant and a decrease of \$647,018 for the Capital Projects fund.

Due to additional funding from the State and the City, on March 17, 1993 the El Paso County Alcohol and Drug Abuse and the Homeless Emergency Shelter grants were increased by \$154,463 and \$4,532 respectively.

On March 24, 1993 the budget was increased by \$10,000 for the Preparation for Adult Living grant and Debt Service and Capital Projects were increased by \$15,919,000 and \$35,260,370 respectively. Debt Service was increased for the refunding of bonds and Capital Projects were increased for the proceeds of the Jail Annex bond issuance.

On April 28, 1993 the budget was amended by a decrease in the general fund of \$43,905, an increase of \$83,029 for the Auto Theft Prevention Task Force grant, and an increase of \$31,359 for the El Paso County Alcohol and Drug Abuse grant and an increase of \$43,905 for the Ascarate Park Swimming Pool Capital Projects.

Grant funds were adjusted on June 2, 1993 for the Occupant Protection, Peer Review Program, EPCADS Administration, El Paso County Alcohol and Drug Abuse, and the Alternative School Program in the amount of \$31,521, \$75,000, (\$3,500), \$3,500 and \$93,638 respectively.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**D. Budgets (Continued)**

Also the general fund was increased by \$76,509 and the Enterprise Fund was decreased by \$76,509 for an aggregate increase to the budget of \$200,159.

The El Paso County Alcohol and Drug Abuse grant was increased by \$138,206 on June 16, 1993 for an adjusted contract amount from the State.

On June 30, 1993 grants were increased by \$10,005 and the Enterprise Fund was decreased by \$651,826 for an aggregate decrease of \$641,821 to the operating budget.

The Alternative School Program grant was increased on July 7, 1993 by \$500 to reflect an additional funding source.

The operating budget was again increased on July 14, 1993 to reflect additional funding for the Nutrition Program grant for a total of \$90,000.

Grant funds were adjusted on July 28, 1993 for an increase of \$14,345 for the TERP Oil and Gas Overcharge; an increase of \$18,918 for the Victim Witness; a decrease of \$8,606 for the Sheriff's Training Academy; and a decrease of \$74,872 for the Narcotic Detection and Apprehension for an aggregate total decrease of \$50,215.

On August 11, 1993 the budget was adjusted for a decrease of \$62,342 in Capital Projects and an increase of \$62,342 in the general fund.

On August 25, 1993 the Nutrition Program grant was increased by \$39,686 for an additional funding source.

On September 8, 1993 grants were increased by \$211,713 as follows: El Paso County Alcohol and Drug Abuse \$109,884, TERP Nutritional Services \$2,600, TERP Oil and Gas Overcharge \$64,600, Adolescent Drug and Alcohol \$23,129, and Juvenile Justice \$11,500.

The TERP Oil and Gas Overcharge was again adjusted on September 15, 1993 by \$14,265 to reflect the County's grant match.

On September 22, 1993 grants were increased for the Auto Theft Prevention Task Force, Juvenile Justice, Office of Treatment Improvement, by \$15,225, \$272, and \$15,820 respectively for an aggregate total of \$31,317.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**D. Budgets (Continued)**

On October 6, 1993 the budget was amended for the last time to reflect a decrease for the T.E.R.P. Oil and Gas Overcharge grant of \$9,208, and an increase of \$6,151 for the Victim Assistance grant for a net decrease of \$3,057.

A reconciliation of budgeted and non-budgeted fund balances is as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>
<b>Revenues:</b>				
Budgeted	\$62,591,249	\$ 8,400,577	\$8,730,862	\$ 1,249,430
Unbudgeted grant funds		8,852,434		
Non-budgeted		13,972		
Total Revenues	<u>62,591,249</u>	<u>17,266,983</u>	<u>8,730,862</u>	<u>1,249,430</u>
<b>Expenditures:</b>				
Budgeted	55,957,022	6,618,641	9,143,970	8,265,406
Unbudgeted grant funds		9,997,113		
Non-budgeted	(715,525)			
Total Expenditures	<u>55,241,497</u>	<u>16,615,754</u>	<u>9,143,970</u>	<u>8,265,406</u>
<b>Total Revenues Over (Under) Expenditures</b>	<u>7,349,752</u>	<u>651,229</u>	<u>(413,108)</u>	<u>(7,015,976)</u>
<b>Other financing sources (uses):</b>				
Budgeted	(1,082,667)	(1,022,000)	560,020	35,304,274
Unbudgeted grant funds		1,612,424		
Non-budgeted	(900,059)		900,059	
Total other financing sources (uses)	<u>(1,982,726)</u>	<u>590,424</u>	<u>1,460,079</u>	<u>35,304,274</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	<u>\$ 5,367,026</u>	<u>\$ 1,241,653</u>	<u>\$1,046,971</u>	<u>\$28,288,298</u>
<b>Fund Balance, October 1</b>	5,351,680	1,983,770	1,526,703	8,590,340
Change in Reserve for Inventory	(181,894)			
Residual equity transfers in	404,833		69,300	885,420
Residual equity transfers out			(69,300)	(396,603)
<b>Fund Balances, September 30</b>	<u>\$10,941,645</u>	<u>\$ 3,225,423</u>	<u>\$2,573,674</u>	<u>\$37,367,455</u>

The non-budgeted revenues represents funds that were not budgeted because that revenue was established through new legislation that became effective on September 1, 1993. The non-budgeted expenditures represent net accrued vested benefits of the current year of \$266,369 and a change in reserve for inventory of (\$181,894) representing the amount of supply inventory utilized during the year and an \$800,000 accrued liability reversal from the prior year. The differences in the budgeted and non-budgeted fund balances represent residual equity transfers that are not budgeted. The fiscal year 1992 ending fund balance and the beginning fiscal year 1993 fund balance do not reconcile on the budget actual statements because projects that were closed out in the prior year with residual equity transfers are not presented in the current year.



**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**D. Budgets (Continued)**

Encumbrances are commitments related to unperformed (executory) contracts for goods or services. In this connection, an encumbrance system of accounting and budgeting is used by the County. The system provides a mechanism so that outstanding encumbrances, at fiscal year-end, are reappropriated in the succeeding year's budget. Encumbrances outstanding at year-end are recorded as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during a subsequent year.

**E. Cash and Investments**

Cash balances represent monies in negotiable order of withdrawal (NOW) accounts or super negotiable order of withdrawal accounts in the County's depository bank. County policy and State law require that all monies deposited in a depository bank be completely insured by the Federal Deposit Insurance Corporation or fully collateralized with federal agencies or United States securities.

Investments are stated at cost which approximates market value, except for investments in the deferred compensation agency fund which are reported at market value. In accordance with State law, all County investments are in United States Treasury securities or agencies or are invested in Texpool or certificates of deposits. All certificates of deposit are fully insured by the Federal Deposit Insurance Corporation or fully collateralized with federal agencies or United States securities. The United States Treasury securities are, of course, backed by the full faith and credit of the United States. Agencies have no expressed liability assumed by the U.S. Government; however, the agencies are required to maintain secured advances, guaranteed mortgages, U.S. Government securities or cash in an amount at least equal to the amount of the consolidated bonds and discount notes outstanding.

Securities pledged to the County as collateral are held in the Federal Reserve Bank of Dallas. The County's cash and investment balances on September 30, 1993 were as follows:

	<u>Amount</u>	<u>Percent</u>
Cash and cash equivalents	\$13,874,360	20.88
Investments	52,589,354	79.12
Restricted Assets:		
Cash and cash equivalents	-	
Investments	-	
	<u>\$66,463,714</u>	<u>100.00</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**F. Short-term Interfund Receivables/Payables**

During the course of business, numerous transactions occur between individual funds for goods provided, or services rendered or interfund loans. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheets.

**G. Advances to Other Funds**

Non-current portions of long-term interfund loan receivables, when applicable, are classified as advances. These advances are offset equally by a fund balance reserve account which indicates that they do not represent expendable available financial resources and are not available for appropriation.

**H. Inventories**

Inventories in the general fund consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time the individual inventory items are purchased by the purchasing agent. Inventories are valued at cost, which approximates market, using first-in/first-out (FIFO) method.

**I. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond September 30, 1993, if any, are classified as prepaid items.

**J. Fixed Assets**

General fixed assets are not capitalized in the funds utilized to construct or acquire them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the associated assets in excess of \$300 are reported in the general fixed assets account group.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**J. Fixed Assets (Continued)**

Purchased fixed assets are valued at cost. Donated fixed assets are stated at their fair market value on the date donated. When no historical records are available, fixed assets are valued at estimated fair market value on the date received. Public domain (infrastructure) fixed assets consisting of improvements other than buildings, including roads, bridges, streets and related right-of-way are not capitalized because these assets are immovable and of value only to the County.

The costs of normal maintenance and repairs that do not add to the value of the assets or substantially extend the life of the assets are not capitalized. Improvements are capitalized. General fixed assets are not depreciated or appreciated for changes in fair market value. No interest cost has been capitalized in the general fixed assets.

**K. Compensated Absences**

Permanent full-time employees accumulate 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 accumulate vacation leave at half the rate of permanent full-time employees. On September 30, 1993, the County's total liability for vested vacation leave totaled \$1,796,328. Vested vacation benefits are expected to be liquidated with expendable available financial resources and are reported as an expenditure and a current liability in the general fund.

Each permanent full-time employee earns sick leave at the rate of 15 working days per year and may accumulate a maximum sick leave balance of 90 working days. Outstanding sick leave balances are canceled, without recompense, upon termination, resignation, retirement or death except in the case of sheriff's deputies. In accordance with the provisions of Governmental Accounting Standard Board, Statement No. 16, Accounting for Compensated Absences, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**K. Compensated Absences (Continued)**

A liability in the amount of \$1,167,846 has been established for the accumulated vested sick leave benefits of the El Paso County Sheriff's deputies. This is in accordance with an amendment to the contract agreement between the County and the El Paso County Sheriff's Association, whereby the County shall buy back any unused sick leave at the end of a deputy's career. A deputy will be paid at the rate of one day's pay for one day's sick leave up to 90 days and thereafter at the rate of one day's pay for every three days of sick leave.

Budgets for vested benefits for vacation or sick leave are not legally adopted in the County's operating budget but vested benefits do appear as an adjustment to actual expenditures to allow for any vacation leave or sick leave benefit payment that may arise during the year. Any deficit that may arise in other funds due to payments of vacation leave will be funded by the general fund at the end of the year. These expenditures, therefore, appear as an adjustment in the general fund because the general fund is ultimately responsible for all obligations for vested benefits for all County employees. The new accrued accumulated vested benefits for the current year are \$2,964,174.

**L. Long-term Obligations**

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the pursuing year. For other long-term obligations, only that part expected to be reported as a fund liability of a governmental fund is recognized. The remaining part of such obligations is reported in the general long-term debt account group.

**M. Fund Equity**

Reserves represent those portions of fund equity not appropriated for expenditure or legally segregated for a specific future use. Designated fund balances represent management's tentative or formal plans for future use of financial resources. Undesignated fund balances delineate that portion of fund equity that is available for appropriation in coming periods.

**N. Bond Discounts/Issuance Costs**

In governmental type funds, bond discounts and issuance costs are recognized in the current period. In the Enterprise Fund, bond discounts and those issuance costs referred to as deferred charges are amortized over the life of the bonds using the straight line method since the amortization amount is almost the same as the amount computed using the interest method.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**O. Interfund Transactions**

Quasi-external transactions are recorded as revenues or expenditures. Transactions that constitute reimbursement to a fund for expenditures initially made from it, that are appropriately applicable to another fund, are accounted for as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are recorded as transfers. Non-routine and non-recurring permanent transfers of equity are classified as residual equity transfers. All other transfers are recorded as operating transfers.

**P. Memorandum Only - Total Columns**

The total columns on the general purpose financial statements are captioned "memorandum only" to show that the data is presented only to facilitate financial analysis. Data in these columns do not represent financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Also, such data is not comparable to a consolidation. Interfund eliminations have not been made in the accumulation of this information.

**Q. Comparative Data**

Comparative total data for the previous year have been presented in the accompanying financial statements in order to afford an understanding of changes in the County's position and operations. Comparative data, nonetheless, have not been presented in all statements because such inclusion would make certain statements unduly complex and difficult to comprehend.

**R. Reclassification**

Certain amounts reported in the 1992 financial statements have been reclassified to conform with 1993 classifications. Two of these reclassifications are in the general government and administration of justice expenditure. The county and district attorney's expenditures were reclassified. Also in the grants, the miscellaneous revenue amount was partially reclassified to show the actual sources of revenue in that fund.

**Note 2. Legal Compliance - Budgets**

The County Auditor serves as the Budget Officer for the Commissioners Court of the County. Budgets are adopted by Commissioners Court on a modified accrual basis.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 2. Legal Compliance - Budgets (Continued)**

The Budget Officer prepares a proposed budget utilizing spending requests received from the various County departments and agencies. This proposed budget contains the County Auditor's estimate of revenues. The Commissioners Court may not legally adopt an annual operating budget containing appropriations in excess of the available funds at the beginning of the fiscal year and the anticipated revenues for the fiscal year as estimated by the County Auditor.

Public hearings, pertaining to the proposed budget, are conducted by Commissioners Court and the Budget Officer. During these hearings, the department heads are requested to explain and justify their spending requests. Before determining the final budget, Commissioners Court, while establishing overall spending priorities for the County, may increase or decrease the amounts requested by the different departments and agencies.

After approval of the budget, Commissioners Court may authorize transfers of appropriations within the various expenditure levels during the year. Such transfers, however, may not increase the overall total of the budget.

The legal level of appropriated budgetary control requires that all expenditures shall be made in strict compliance with the budget. The appropriated budgetary level for the general fund and special revenue funds is effectively controlled at the category (personnel, operations, capital outlays) level, while control for the debt service funds and capital projects funds is at the fund level. Any budgetary changes impacting appropriations at these levels may be made only with the formal approval of the Commissioners Court.

**Note 3. Deposits and Investments**

At year end, the carrying amount of the County's demand and time deposits was \$13,874,360. The bank balance of \$20,742,604 was covered by \$100,000 federal depository insurance. The remaining bank balance was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.

The County does not invest in repurchase agreements, except for those purchased through its trustee, Texpool. Investments are classified as to risk by the three categories listed below:

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 3. Deposits and Investments (Continued)**

Category 1 - Insured or registered securities held at the federal reserve in the custodian account of the County's agent in the County's name.

Category 2 - Securities that are unregistered and uninsured, held by the County's counterparty's trust department or agent in the County's name.

Category 3 - Securities that are held by the counterparty, or by its trust department or agent but not in the County's name.

Shown below are the County's investments as of September 30, 1993:

	<u>1</u>	<u>Category</u> <u>2</u>	<u>3</u>	<u>Carrying</u> <u>Amount</u>	<u>Market</u> <u>Value</u>
Investments - U.S. Government Securities	\$9,998,829			\$ 9,998,829	\$10,615,313
Investment in Deferred Compensation Assets				<u>2,327,120</u>	<u>2,327,120</u>
<b>TOTAL INVESTMENTS</b>	<u>\$9,998,829</u>			<u>\$12,325,949</u>	<u>\$12,942,433</u>

Also, the County invests a large portion of its funds in Texpool. The carrying amount invested in Texpool is \$41,837,247 and its market value is \$43,564,146.

**Note 4. Receivables**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Trust and Agency</u>	<u>Total</u>
<b>Receivables:</b>						
Interest . . . . .	\$ 734,273	\$ 82,456	\$ 135,288	\$1,282,565	\$ 122,094	\$ 2,356,676
Interest in Restricted Assets:						
Taxes . . . . .	6,334,718					6,334,718
Accounts . . . . .	3,290,307	1,770,225	14,248		413,025	5,487,805
Intergovernmental Payroll . . . . .					1,901,715	1,901,715
Less: allowance for uncollectibles	(950,208)					(950,208)
<b>Net total receivables</b>	<u>\$9,409,090</u>	<u>\$1,852,681</u>	<u>\$ 149,536</u>	<u>\$1,282,565</u>	<u>\$2,436,834</u>	<u>\$15,130,706</u>

The delinquent taxes receivable account represents the past twenty years on real property which is still deemed collectible according to State statute and the last five years on personal property of uncollected tax levies. The allowance for estimated uncollectibles is 7 percent of total current and 15 percent of the total delinquent taxes receivable, including penalties and interest, as of September 30, 1993. Of the delinquent taxes receivable, including penalties and interest, the County defers 70 percent until collection of those revenues.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 4. Receivables (Continued)**

Property taxes are levied as of October 1 on property values assessed as of the same date. The tax levy is billed once and considered due upon receipt by the taxpayers; however, the actual date is based on a period ending 60 days after the tax bill mailing. Tax revenues usually are collected from October through February. Taxes collected after June are automatically reclassified as delinquent.

**Note 5. Fixed Assets**

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	<u>Balance October 1, 1992</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 1993</u>
Land	\$ 5,407,908	\$ 207,164		\$ 5,615,072
Building	52,690,439	62,511,078		115,201,517
Improvements other than buildings	3,590,149	2,450		3,592,599
Machinery and equipment	15,961,614	2,309,239	\$ 353,361	17,917,492
Construction in progress	<u>48,500,066</u>	<u>1,564,493</u>	<u>48,500,066</u>	<u>1,564,493</u>
Total general fixed assets	<u>\$126,150,176</u>	<u>\$66,594,424</u>	<u>\$48,853,427</u>	<u>\$143,891,173</u>

**Note 6. Operating Leases**

The County has various lease commitments for building and office space, and data processing equipment. These leases are considered to be operating leases for accounting purposes. Lease expenditures for the year ended September 30, 1993 amounted to \$1,742,364. Future minimum lease payments for leases covering more than a year are as follows:

<u>Year Ending</u>	<u>Amount</u>
1994	80,000
1995	66,000
1996	32,000
1997	32,000
1998	<u>32,000</u>
Total	<u>\$242,000</u>



**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 7. Capital Leases and Installment Purchases**

The County had no outstanding capital lease and installment purchase obligations as of September 30, 1993.

**Note 8. Long-term Debt**

The following is a summary of the general long-term debt transactions:

	Balance October 1, 1992	Increase	Decrease	Balance September 30, 1993
<b>Property Tax Bonds:</b>				
Juvenile Justice Center-Series 1986A	\$ 3,100,000		\$ 860,000	\$ 2,240,000
Courthouse Facility-Series 1987	815,000		815,000	
Courthouse Facility-Series 1988	12,285,000		3,935,000	8,350,000
Jail Annex 1993A		\$35,000,000		35,000,000
<b>Refunding Bonds:</b>				
Jail Detention Facility-Series 1985	8,103,371		1,500,000	6,603,371
Equestrian-Series 1986B	935,000		645,000	290,000
Aquatic Settlement & Archives Refunding Series 1992	3,200,000		80,000	3,120,000
Jail Detention, Juvenile Justice, Equestrian and Courthouse Refunding, Series 1992B	29,510,000			29,510,000
Juvenile Justice, Rodeo Complex, Courthouse, Parking Facility, Ascarate Park and Morgue, Series 1993B		15,555,000		15,555,000
<b>Property Tax Certificates of Obligation:</b>				
Ascarate Park Substation, Juvenile Justice Renovation, Courthouse and Morgue Series 1990	8,085,000		2,050,000	6,035,000
Jail Improvement & Ascarate Swimming Pool Series 1992A	5,120,000			5,120,000
<b>Public Property Finance Contractual Obligations:</b>				
Data Processing-Series 1989	140,000		140,000	
Data Processing-Series 1990	275,000		135,000	140,000
Courthouse Furnishings-Series 1990A	3,700,000		350,000	3,350,000
Data Processing-Series 1991	195,000		60,000	135,000
Total Bonds	<u>75,463,371</u>	<u>50,555,000</u>	<u>10,570,000</u>	<u>115,448,371</u>
<b>Equipment Contracts Payable:</b>				
Citicorp, N.A.	<u>182,650</u>		<u>182,650</u>	
<b>Total General Long-Term Debt</b>	<b><u>\$75,646,021</u></b>	<b><u>\$50,555,000</u></b>	<b><u>\$10,752,650</u></b>	<b><u>\$115,448,371</u></b>

Principal and interest on property tax bonds, certificates of obligation, refunding bonds and contractual obligations are payable from property taxes. Principal and interest on the Equestrian Center (formerly called the rodeo complex) is payable with an allocation of one-fifth of every hotel occupancy tax penny collected for the County of El Paso and any revenue short falls are payable with property taxes.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 8. Long-term Debt (Continued)**

Bonds and certificates payable include the following:

	Interest Rates (%)	Date Issued	Series Matures	Balances September 30, 1993
Jail Detention Facility-Refunding Series 1985	8.50 - 8.80	1985	2002	\$ 6,603,371
Juvenile Justice Center, Series 1986A	6.00 - 9.00	1986	2001	2,240,000
Equestrian, Series 1986B - Refunding	7.10 - 10.10	1986	1995	290,000
Courthouse Facility, Series 1988	7.40 - 9.40	1988	1999	8,350,000
Contractual Obligation, Series 1990	6.50 - 8.50	1990	1994	140,000
Ascarate Park Substation, Juvenile Justice Renovation, Courthouse and Morgue-Series 1990	6.50 - 9.50	1990	2011	6,035,000
Courthouse Furnishings-Series 1990A	6.30 - 8.25	1990	2000	3,350,000
Data Processing-Series 1991	5.40 - 6.10	1991	1995	135,000
General Obligation Refunding, Series 1992	6.00 - 9.00	1992	2012	3,120,000
Certificate of Obligation, Series 1992A	6.00 - 9.00	1992	2012	5,120,000
General Obligation Refunding, Series 1992B	5.00 - 6.40	1992	2008	29,510,000
General Obligation Jail Annex, Series 1993A	4.85 - 7.50	1993	2013	35,000,000
General Obligation Refunding, Series 1993B	4.25 - 7.50	1993	2012	15,555,000
<b>Total Bonds and Certificates Payable</b>				<b><u>\$115,448,371</u></b>

Interest is payable for all bonds on a semi-annual basis on February and August 15 with the exception of the series 1987 bonds and contractual obligations - series 1989 for which interest is payable on May and November 15 of each year.

The public finance contractual obligations were issued by the County to purchase data processing and related electronic equipment, and to purchase furnishings for the new courthouse. The proceeds of the obligations were deposited in an escrow fund held by an escrow agent until the County had certified to the escrow agent that such funds were required to acquire the property. The County's requirements for the bond proceeds were satisfied and the remaining balances in Contractual Obligations, Series 1990 and 1991 Escrow Accounts were transferred to the County and deposited in the interest and sinking funds of their respective accounts as stated in the order authorizing the issuance of the bonds. The escrow accounts were consequently closed. The proceeds from the contractual obligations for the courthouse furnishings were accounted for in the capital projects fund and the proceeds from the other contractual obligations were accounted for in the departments for which the equipment was purchased. The proceeds from Certificates of Obligation, Series 1990 are being used for various projects such as the construction of the Ascarate Park substation, morgue, renovation of the old juvenile justice building, and finally additional funding to cover the completion of the courthouse construction.

EL PASO COUNTY, TEXAS  
Notes to the Financial Statements  
September 30, 1993

**Note 8. Long-term Debt (Continued)**

On March 16, 1993, the County issued General Obligation Jail Bonds, Series 1993A and General Obligation Refunding Bonds, 1993B. The Series 1993A Jail Bonds were issued for the construction of a jail annex facility. The Series 1993B Refunding Bonds were issued to advance refund a portion of General Obligation Bonds Series 1986A and 1988, General Obligation Refunding Bonds 1986B, General Obligation Certificates of Obligation, Series 1990 and the remaining balance of the Parking Facility Revenue Certificates of Obligation, Series 1989.

Debt service requirement to maturity for the long-term debt obligations is summarized as follows:

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1985		General Obligation Bonds, Series 1986A	
	Principal	Interest	Principal	Interest
1994	\$1,660,000	\$ 230,610	\$ 410,000	\$138,263
1995	1,800,000	79,200	445,000	101,456
1996	762,672	1,127,329	-	83,100
1997	698,074	1,221,927	-	83,100
1998	623,901	1,286,099	-	83,100
1999	565,440	1,354,560	-	83,100
2000	-	-	665,000	63,150
2001	-	-	720,000	21,600
2002	493,284	1,836,716	-	-
	<u>\$6,603,371</u>	<u>\$7,136,441</u>	<u>\$2,240,000</u>	<u>\$656,869</u>

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1986B		General Obligation Bonds, Series 1988	
	Principal	Interest	Principal	Interest
1994	\$140,000	\$15,770	\$1,135,000	\$ 698,255
1995	150,000	5,400	1,230,000	587,100
1996	-	-	1,330,000	466,780
1997	-	-	1,440,000	336,590
1998	-	-	1,550,000	196,060
1999	-	-	1,665,000	61,605
2000	-	-	-	-
2001	-	-	-	-
2002	-	-	-	-
2003	-	-	-	-
2004	-	-	-	-
2005	-	-	-	-
2006	-	-	-	-
	<u>\$290,000</u>	<u>\$21,170</u>	<u>\$8,350,000</u>	<u>\$2,346,390</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 8. Long-term Debt (Continued)**

Fiscal Year ended September 30	Contractual Obligation Series 1990		Certificate of Obligation Series 1990	
	Principal	Interest	Principal	Interest
1994	\$140,000	\$9,100	\$ 210,000	\$ 447,900
1995	-	-	225,000	427,238
1996	-	-	250,000	404,675
1997	-	-	250,000	380,925
1998	-	-	300,000	354,800
1999	-	-	300,000	326,300
2000	-	-	350,000	296,825
2001	-	-	400,000	268,000
2002	-	-	400,000	240,600
2003	-	-	450,000	211,275
2004	-	-	450,000	180,000
2005	-	-	500,000	146,750
2006	-	-	500,000	111,750
2007	-	-	-	94,250
2008	-	-	-	94,250
2009	-	-	-	94,250
2010	-	-	700,000	71,500
2011	-	-	750,000	24,375
	<u>\$140,000</u>	<u>\$9,100</u>	<u>\$6,035,000</u>	<u>\$4,175,663</u>

Fiscal Year ended September 30	Contractual Obligation Series 1990A		Contractual Obligation Series 1991	
	Principal	Interest	Principal	Interest
1994	\$ 375,000	\$210,969	\$ 65,000	\$6,172
1995	400,000	180,750	70,000	2,135
1996	450,000	151,825	-	-
1997	475,000	122,450	-	-
1998	500,000	91,000	-	-
1999	550,000	56,875	-	-
2000	600,000	19,500	-	-
	<u>\$3,350,000</u>	<u>\$833,369</u>	<u>\$135,000</u>	<u>\$8,307</u>

Fiscal Year ended September 30	Certificate of Obligation Series 1992A		General Obligation Refunding Series 1992	
	Principal	Interest	Principal	Interest
1994	\$ 140,000	\$ 353,993	\$ 75,000	\$ 217,860
1995	285,000	334,868	90,000	210,435
1996	160,000	314,843	95,000	202,110
1997	170,000	299,993	105,000	193,110
1998	180,000	284,243	110,000	183,435
1999	195,000	267,368	120,000	173,085
2000	205,000	249,368	125,000	162,060
2001	220,000	230,930	135,000	150,360
2002	235,000	214,667	145,000	138,268
2003	250,000	199,992	155,000	127,368
2004	265,000	184,152	165,000	117,205
2005	280,000	167,188	180,000	106,075
2006	300,000	149,063	190,000	94,050
2007	320,000	129,688	200,000	81,375
2008	340,000	109,063	215,000	67,888
2009	360,000	87,188	230,000	54,000
2010	380,000	64,063	245,000	39,750
2011	405,000	39,531	260,000	24,600
2012	430,000	13,438	280,000	8,400
	<u>\$5,120,000</u>	<u>\$3,693,639</u>	<u>\$3,120,000</u>	<u>\$2,351,434</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 8. Long-term Debt (Continued)**

Fiscal Year ended September 30	General Obligation Refunding Series 1992B		General Obligation Series 1993A	
	Principal	Interest	Principal	Interest
1994	-	\$ 1,812,435	\$ 1,095,000	\$ 3,078,185
1995	\$ 285,000	1,805,310	1,005,000	1,908,391
1996	300,000	1,790,535	1,075,000	1,834,335
1997	1,000,000	1,755,885	1,150,000	1,756,460
1998	1,070,000	1,699,460	1,235,000	1,672,985
1999	1,135,000	1,637,688	1,320,000	1,583,560
2000	2,525,000	1,530,853	1,410,000	1,503,168
2001	2,690,000	1,375,665	1,480,000	1,431,975
2002	2,525,000	1,217,953	1,555,000	1,356,100
2003	2,690,000	1,057,550	1,630,000	1,275,660
2004	2,870,000	883,755	1,715,000	1,189,505
2005	3,060,000	696,195	1,805,000	1,097,083
2006	2,915,000	505,760	1,900,000	997,950
2007	3,115,000	312,800	2,000,000	891,650
2008	3,330,000	106,560	2,115,000	777,430
2009	-	-	2,230,000	654,655
2010	-	-	2,360,000	523,250
2011	-	-	2,495,000	383,669
2012	-	-	2,635,000	236,181
2013	-	-	2,790,000	80,213
	<u>\$29,510,000</u>	<u>\$18,188,404</u>	<u>\$35,000,000</u>	<u>\$24,232,405</u>

Fiscal Year ended September 30	General Obligation Refunding Series 1993B		Total General Obligation Bonds, Refunding Bonds, Certificates of Obligation and Contractual Obligations	
	Principal	Interest	Principal	Interest
1994	\$ 415,000	\$1,269,329	\$ 5,860,000	\$ 8,488,841
1995	375,000	789,760	6,360,000	6,432,043
1996	1,040,000	745,798	5,462,672	7,121,330
1997	410,000	707,185	5,698,074	6,857,625
1998	430,000	688,798	5,998,901	6,539,980
1999	450,000	668,548	6,300,440	6,212,689
2000	2,255,000	603,289	8,135,000	4,428,213
2001	2,375,000	489,230	8,020,000	3,967,760
2002	420,000	419,355	5,773,284	5,423,659
2003	440,000	397,635	5,615,000	3,269,480
2004	465,000	374,325	5,930,000	2,928,942
2005	480,000	349,515	6,305,000	2,562,806
2006	870,000	313,305	6,675,000	2,171,878
2007	1,130,000	258,740	6,765,000	1,768,503
2008	1,150,000	195,465	7,150,000	1,350,656
2009	1,220,000	128,495	4,040,000	1,018,588
2010	345,000	83,806	4,030,000	782,369
2011	625,000	55,919	4,535,000	528,094
2012	660,000	18,975	4,005,000	276,994
2013	-	-	2,790,000	80,213
	<u>\$15,555,000</u>	<u>\$8,557,472</u>	<u>\$115,448,371</u>	<u>\$72,210,663</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 8. Long-term Debt (Continued)**

These general obligation bonds, certificates of obligation, and contractual obligation are direct obligations of the County. The County has never defaulted on the payments of principal or interest of any such indebtedness.

A payment for the arbitrage rebate on the General Obligation Bonds, Series 1987 and General Obligation Bonds, Series 1988 in the amount of \$271,727 was made during fiscal year 1992-93.

**Note 9. Parking Facility**

On August 22, 1989 the County of El Paso issued Parking Facility Revenue Certificates of Obligation, Series 1989 with a par value of \$8,100,000 and a discount of \$610,110. The Parking Facilities Revenue Bonds were payable from parking fee revenues generated by the facility. In addition to the pledge of the facility revenues, the County had pledged monies and investments, should the need arise, from its current property tax revenue base. Until the Parking Facility became fully operational on July 9, 1990, the County was expected to pay off the debt on these bonds from bond proceeds that had been reserved in the debt service account for that purpose.

On February 17, 1993 Commissioners Court issued an order for the issuance of General Obligation Refunding Bonds, Series 1993B. The proceeds of the 1993B Bonds were used, in part, for the defeasance of the Parking Facilities Revenue Certificates of Obligation, Series 1989. The Parking Facilities Revenue Bonds portion of the proceeds in the amount of \$8,254,104, was paid on the date of defeasance to the escrow agent to provide resources to purchase U.S. government securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments. The net carrying amount on the date of defeasance was \$7,151,433 which consists of the par value of \$7,745,000 and unamortized deferred charges of \$593,567. The difference between the reacquisition price and the net carrying amount is \$1,102,671 which was classified as an extraordinary loss due to materiality.

The Parking Facility Enterprise Fund was closed out with the defeasance of the Parking Revenue Bonds and any residual equity was transferred to the general fund.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 10. Defeasement of Debt**

Current

On March 16, 1993, the County issued \$15,555,000 in General Obligation Refunding Bonds with an average interest rate of 5.54 percent to advance refund a portion of General Obligation Bonds, Series 1986A and 1988, General Obligation Refunding Bonds 1986B, General Obligation Certificates of Obligation, Series 1990 and advance refund the remaining balance of the Parking Facility Revenue Certificates of Obligation, Series 1989. A schedule showing the amount, the average interest rate, the call date and the maturity date of the bonds refunded is shown below. The new proceeds of \$15,358,978.96, after payment of \$202,283.89 in underwriting fees, insurance, other issuance costs and receipt of \$6,262.85 bond premium were used to purchase U.S. Government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the 1986A, 1986B, 1988, 1989 and 1990 Series Bonds. As a result, the 1986A, 1986B, 1988 and 1990 Bonds are considered to be partially defeased and the liability for those bonds has been removed from the General Long-term Debt account group. The Parking Facilities Revenue Certificates of Obligation, Series 1989 are considered to be fully defeased in substance and the Long-term Bonds Payable liability from the Parking Facility Enterprise Fund has been removed.

The County advance refunded a portion of the above mentioned series bonds under its General Long-term Debt account group to increase its total debt service payments over the next 19 years by \$21,275.78 and to obtain an economic gain (difference between the present values of the debt service payments on the old debt and new debt) of \$305,282.90. The County advance refunded the Parking Facilities Revenue Certificates of Obligation to reduce its debt service payments under the Enterprise Fund over the next 19 years by \$683,596.54 and to obtain an economic gain of \$157,896.23.

<u>Description</u>	<u>Refunded Bonds</u>	<u>Average Interest Rate</u>	<u>Years of Maturity</u>	<u>Call Date</u>
Series 1986A	\$ 480,000	7.200	1996	February 15, 1995
Series 1986B	520,000	7.175	1996 - 2006	February 15, 1995
Series 1988	3,720,000	7.500	2000 - 2001	February 15, 1998
Series 1989	7,745,000	7.600	1993 - 2011	August 15, 1999
Series 1990	<u>1,850,000</u>	6.574	2007 - 2009	February 15, 2000
	<u>\$14,315,000</u>			

EL PASO COUNTY, TEXAS  
Notes to the Financial Statements  
September 30, 1993

**Note 10. Defeasement of Debt (Continued)**

Prior Years

In October of 1985, General Obligation Refunding Bonds, Series 1985 were issued in the amount of \$25,155,000 to refund Permanent Improvement Bonds, Series 1980 which are still outstanding in the amount of \$20,550,000 and placed in an irrevocable trust for the purpose of generating resources for all future Debt Service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the general long-term debt account group. The County refunded these bonds in order to reduce total debt service payments over the next 17 years by \$2,575,583 and obtain an economic gain of \$2,435,390.

In July of 1986, the County issued General Obligation Refunding Bonds, Series 1986B in the amount of \$3,700,000 to refund General Obligation Bonds, Series 1985 which had an outstanding amount of \$3,260,000 on September 30, 1991. The original bonds were held in an escrow account and were called during September 1986.

On November 8, 1990, the County issued El Paso County Sports Facilities Revenue Bonds, Series 1990 in the amount of \$7,600,000. The purpose of this fund was the construction of an olympic size swimming pool, also known as the Aquatic Center. The funding sources of this project included \$7,600,000 revenue bond proceeds, accrued interest of \$34,595.83 and contributed capital of \$4,800,000 comprised of \$4,100,000 and \$700,000 from the general fund and Ascarate Park improvement fund respectively.

On May 22, 1991 Commissioners Court issued an order for the defeasance of the Sports Facility Revenue Bonds. The County paid \$7,784,337, the reacquisition price, on the date of defeasance to the escrow agent to provide resources to purchase U.S. government, state and local government series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments. The net carrying amount on the date of defeasance was \$7,181,836 which consists of the par value of \$7,600,000 and unamortized deferred charges of \$418,164. The difference between the reacquisition price and the net carrying amount is \$602,501 which was classified as an extraordinary loss, due to materiality.

On March 17, 1992, the County issued General Obligation Refunding Bonds, Series 1992 to redeem the outstanding balance of the Variable Rate Demand General Obligation Certificate of Obligation, Series 1988 and the letter of credit was cancelled.

On June 4, 1992, the County issued \$29,510,000 in General Obligation Refunding Bonds to advance refund a portion of General Obligation Bonds, Series 1985, 1986A and 1988 and General Obligation Refunding Bonds, Series 1986B. The net proceeds of \$28,490,525, after



**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 10. Defeasement of Debt (Continued)**

payment of \$606,414 in underwriting fees, insurance, other issuance costs and receipt of \$143,380 excess bond proceeds by the County were used to purchase U.S. Government securities plus an additional \$109,382.11, \$35,057.74, \$46,200.02 and \$395,136.74 of 1985, 1986A, 1986B and 1988 Series Sinking Fund monies respectively were used to purchase open market securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the 1985, 1986A, 1986B and 1988 Series Bonds. The County refunded these bonds in order to reduce total debt service payments over the next 16 years by \$841,496 and obtain an economic gain of \$678,730.

**Note 11. Interfund Assets/Liabilities**

Interfund asset and liability balances on September 30, 1993 were as follows:

	<u>Due To</u>	<u>Due From</u>
General Fund	\$3,488,203	\$ 900,890
Special Revenue		
Adjudication of Drug Offenders		31,487
Alcohol and Drug Abuse Services		70,631
Alternative School Program		17,855
Courtmaster - A.G. Title IV		31,989
Drug Education Unit-Task Force Program		5,637
HIOA Coordinator		20,127
Juvenile Justice Program		15,304
Narcotics Detection and Apprehension		373,408
Office of Treatment and Improvement		28,145
Purchase of Services - Juveniles		7,133
Selective Investigation & Interdiction		166,326
Special Investigations Group		16,713
T.E.R.P. - Oil & Gas		1,298
T.E.R.P. - Nutrition		3,795
Victim Assistance		7,463
Victim Witness Services		1,051
Nutrition		6,670
Comprehensive Anti - DWI		1,060
Criminal Justice Policy Council		17,703
Peer Counseling Program		5,795
Gang Violence		1,119
Auto Theft Prevention		75,195
		<u>905,904</u>
Trust and Agency		
Payroll Funds		30,000
Other Elected Officials		2,532,179
		<u>2,562,179</u>
Debt Service	<u>969,428</u>	<u>68,538</u>
Capital Projects		20,120
	<u>\$4,457,631</u>	<u>\$4,457,631</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 12. Contingent Liabilities**

The County is contingently liable in regard to lawsuits and other claims in the ordinary course of its operations. In one lawsuit several bonding companies have joined as plaintiffs alleging that the bail bond filing fees collected prior to May 1992 are unconstitutional and illegal. The Supreme Court of Texas has held that the fees are unconstitutional and has mandated the case back to the trial court to determine damages. The County's attorneys anticipate that each ruling by the trial court will be appealed and it will take years to resolve because of the complexity of this case. If the County loses, it could be liable for up to twelve million dollars.

Presently, a number of other lawsuits are pending against the County. Although the outcome of these lawsuits is not presently determinable, the settlements of such contingencies under the budgetary process would require the appropriations of funds yet to be realized or the reallocation of existing appropriated funds.

In the case of the bail bond filing fee, the County's legal counsel has advised that should such litigation against the County result in a judgement against the County, the issuance of bonds is an alternative funding source subject to approval by the Attorney General of Texas.

**Note 13. Subsequent Events**

On December 8, 1993, Commissioners Court issued certificates of obligation in the amount of \$3,210,000 for the purpose of purchasing equipment and other capital outlays for the various county departments. Also the certificates of obligation 1990 and the general obligation bond series 1986A were refunded for an amount of \$4,785,000.

**Note 14. Joint Ventures**

Effective February 1, 1992, the City of El Paso took administrative control of the Tourist and Convention Bureau and the El Paso Convention and Performing Arts Centers. The City, therefore, was solely responsible for the administration although employees are still by contractual agreement classified as county employees and are paid on a reimbursement basis each payday via a wire transfer to the County from the City. Effective February 1994, all of the operations of the above mentioned functions will be transferred to the City.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 14. Joint Ventures (Continued)**

Summary financial information of the Tourist and Convention Bureau for the fiscal year ended September 30, 1993 is presented below:

Cash and investments	\$ 153,268
Other assets	<u>24,401</u>
Total assets	<u>\$ 177,669</u>
Total liabilities	\$ 19,431
Total equity	<u>158,238</u>
Total liabilities and equity	<u>\$ 177,669</u>
Total revenues	\$1,326,888
Total expenditures	<u>1,299,962</u>
Net decrease in equity	<u>\$ 26,926</u>

**Note 15. Deferred Compensation**

The County of El Paso offers its employees a deferred compensation plan that permits them to defer a portion of their current salary until future years. Any contributions made to the deferred compensation plan, in compliance with Section 457 of the Internal Revenue Code, are not available to employees until termination of employment, retirement, death or an unforeseen emergency.

Deferred amounts and related earnings are solely the property of the County subject to the claims of the County's general creditors. Participants' rights under the plan are considered those of a general creditor and are equal to the fair market value of each participant's deferred account. Plan assets have only been used to pay deferred compensation amounts to employees.

The County is not responsible for losses incurred under the plan but has the duty of exercising due care for plan assets. Investments are managed by the Plan Administrators, PEBSICO Securities Corporation, under one of four investment options or a combination thereof. Investments consist of fixed and variable rate annuity contracts underwritten by Nationwide Life Insurance and PEBSICO.

**Note 16. Employee Retirement Plan**

**Plan Description**

The County of El Paso provides pension, disability, and death benefits for all of its full time employees through a nontraditional, joint contributory, defined contribution plan in the state wide Texas County and District Retirement System (TCDRS). El Paso County is one of over 450 subdivisions administered by TCDRS, an agent multiple-employer public employee retirement system. The TCDRS was created by State legislation. The TCDRS

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 16. Employee Retirement Plan (Continued)**

**Plan Description (Continued)**

has the powers and privileges of a corporation to provide retirement and other benefits to employee participants and to other participating political subdivisions of the counties and the state.

Under the plan, both the County and employee are required to contribute an amount equal to 7% of the employees' monthly earnings. Eligible employees are required to participate in the plan. The County's contribution for each employee, including interest allocated to the employee's account, is fully vested after 10 years of continuous service. Forfeited County contributions and related interest are allocated to the remaining plan participants pending vesting.

The plan provisions are adopted by the governing body of the County, within the options available in the state statutes governing TCDRS. Members can retire at age 60 or above with 10 or more years of service; or, with 30 years of service regardless of age; or, when the sum of their age and years of service equals 80 (the rule of 80) or more. A member vests after 10 years of service. To realize any retirement benefits, members must leave their accumulated contributions in the plan until either the age of sixty is reached; the rule of 80 is satisfied; or, 30 years of service has been completed. If a member withdraws personal contributions in a lump-sum, that member is not entitled to any benefits derived from amounts contributed by the employer. However, members are entitled to a full refund of their contributions plus interest.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the County conditioned by the actuarial constraints imposed by statute that the benefits can be expected to be financed adequately by the commitment of the County to contribute the same amount as the member employees. The County's current benefit plan provides for the employer-financed monetary credits for service since the plan began of 260% of the employee's accumulated contributions and for employer-financed monetary credits for the service before the plan began of 165% of a theoretical amount equal to twice what would have been contributed by the employee, with interest, prior to the establishment of the plan. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions and the employer financed monetary credits were used to purchase an annuity within TCDRS.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 16. Employee Retirement Plan (Continued)**

**Contribution Requirements**

The County's total payroll for the fiscal year 1993 was \$41,476,005 of which \$39,443,578 was covered by the plan. Employer and employee contributions for the year were made as required and are detailed below. The County's current contribution rate payable by both employees and the County is 7% effective October 1, 1989.

Employee Contributions	\$2,712,120
Employer Contributions	\$2,712,120

Under the State law governing TCDRS, the contribution rate of the County is a fixed percent equal to the contribution rate payable by the employee member, which was 7% as adopted by the governing body of the County. This rate is not actuarially determined. This rate is one of several levels that may be adopted in accordance with the TCDRS Act. However, the plan of benefits adopted by the employer at the time of plan inception and when benefit increases are adopted, is limited by statute to what the actuary determines can be adequately financed by the commitment of the employer to contribute the same amount as the employees. The law specifies that the actuary's determination is based on a maximum period for amortizing the unfunded pension benefit obligation of 30 years.

**Funding Status**

Even though the substance of the County's plan is not to provide a defined benefit in some form, some additional disclosure is appropriate due to the nontraditional (for a defined contribution plan) existence of an unfunded pension benefit obligation in earlier years and employer-financed monetary credits in excess of 100% of the employee's personal contributions. Part of the County's 7% contribution or \$2,712,120 of which the normal cost of 5.89% or \$2,282,056 is to fund the currently accruing monetary credits, while the remaining portion 1.11% or \$430,064, is available to amortize any unfunded pension benefit obligation which may arise in the future. The plan had an initial unfunded pension benefit obligation due to the monetary credits granted by the County for services rendered before the plan began and might later have an unfunded pension benefit obligation through adverse experience or an adoption of increases in benefit credits and benefits.

Statement No. 5 of the Government Accounting Standards Board (GASB 5) defines pension benefit obligation as a standardized disclosure measure of the actuarial present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 16. Employee Retirement Plan (Continued)**

**Funding Status (Continued)**

the funding status of public employee pension plans, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee pension plans.

The pension benefit obligation shown below is similar in nature to the standardized disclosure measure required by GASB 5 for defined benefit plans except that there is no need to project salary increases since the benefit credits earned for service to date are not dependent upon future salaries. The calculations were made as part of the annual actuarial valuation as of December 31, 1992. The actuarial valuation of net assets available for benefits as of December 31, 1992 was \$49,849,174. Because of the money-purchase nature of the plan, the interest rate assumption, currently 9% and 7% per year with a weighted average of 8%, does not have as much impact on the results as for a defined benefit plan. An annual rate of 9% is used for calculating the actuarial liability and normal cost contribution rate. For accumulating existing monetary credits after the valuation date, an annual rate of 7% is assumed, 2% lower than the 9% assumption in recognition of the statutory interest allocation method. Market value of assets is not determined separately for the various funds, but the market value of the assets for TCDRS as a whole was 110.6% of book value as of December 31, 1992.

The excess pension benefit obligation for the County of El Paso reporting entity on December 31, 1992 includes the following:

<b>Annuitants:</b>	
Currently receiving benefits	\$ 2,891,162
Terminated employees	3,752,767
<b>Members:</b>	
Accumulated employee contributions	
including allocated investment earnings	16,704,659
Employer-financed vested	13,681,298
Employer-financed non-vested	<u>6,273,773</u>
Total	<u>\$43,303,659</u>
Net Assets Available for Benefits, at Book Value	\$49,849,174
Assets in Excess of Pension Benefit Obligation	6,545,515
Amortization Period	0.000 years

The funded ratio, the portion of the pension benefit obligation that is fully funded, is 115.1% for the County. A funded ratio of 100% or more indicates that the pension benefit obligation is fully funded and the plan has no amortization period.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 16. Employee Retirement Plan (Continued)**

**Trend Information**

Trend information gives an indication of the progress made towards the accumulation of sufficient assets to pay benefits as they are due. The following schedule illustrates the trend information for the plan over the past three years:

Plan Year	Net Assets Available for Benefits, expressed as percentages of the Pension Benefit Obligation applicable to the entity's employees	Unfunded Pension Benefit Obligation or the assets in excess of the Pension Benefit Obligation, expressed as percentages of annual covered payroll	Employer contributions expressed as percentages of annual covered payroll
1990	114.7%	12.0%	7.0%
1991	114.8%	14.2%	7.0%
1992	115.1%	16.5%	7.0%

The required 10 year historical trend information is presented in the statistical section on page 238. For the years 1983 through 1992, the County has been able to accumulate an excess amount of assets over pension benefit obligation as shown in Table 16 of the statistical section.

**Note 17. Post-Employment Health Care Benefits**

At the entire expense of the County retirees, the County administers a health care insurance program for retired employees. Employees become eligible for these optional health coverages as they reach normal retirement age. The exact cost for each retiree is determined at retirement. The present monthly cost for the coverage of a retiree is \$111.44, a retiree and spouse \$244.75, a retiree and children \$210.51 and a retiree and all family members \$343.82.

**Note 18. Property Taxes**

**A. 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 on October 1 of the assessment year, 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 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.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 18. Property Taxes (Continued)**

**B. Tax Rate**

The County's total 1993 tax rate was \$0.260382 per \$100 of assessed valuation, of which \$0.193027 was allocated for maintenance and operations and \$0.067355 was allocated to the debt service funds. State law permits the County to levy property taxes up to \$0.80 per \$100 of assessed valuation for the general fund and up to \$0.15 per \$100 assessed valuation for the road and bridge fund.

**C. 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:

- (1) requires that all taxing entities assess taxable property at 100% of appraised value;
- (2) includes 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; and,
- (4) requires giving public notice and conducting a public hearing before adopting a tax rate increase which is more than the rollback tax rate calculated by the statutory prescribed formula.

**Note 19. Federal and State Grants**

Federal and State grants available for expenditure for general governmental operating purposes are 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.



**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 20. 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, 1987, 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.

This fund is classified as a trust fund in accordance with AICPA guidelines set forth in Section 2.17 and accounts for the collection and disbursement of assets. The County of El Paso has a contractual agreement with an outside insurance company (Young Insurance Agency) whereby an administrative fee is paid. This agency administers a County plan approved by the Commissioners Court and maintains records of its claim processing functions. As set forth in NCGA Statement 4, it is the policy of the County to accrue health claim liabilities relating to services rendered prior to October 1, but paid during the next fiscal year. Based on information provided by the health claim administrator's claim lag report, \$178,685 in health claims were accrued as of September 30, 1993 for health services rendered to plan beneficiaries but paid subsequent to the fiscal year end resulting in a deficit of \$42,780. As a result of the County's experience with excessive claims throughout the year and recurring deficits which slowed claim processing, transfers into this fund amounted to \$157,000 from the general fund. The Commissioners court has reassessed the benefits provided to County employees and their dependents and has instituted several options such as a preferred provider plan in order to alleviate the problem in its health benefits plan.

**Note 21. Fund Equity**

Reserves represent those portions of fund balances that are not appropriated for expenditures or legally segregated for specific future uses. Designated fund balances represent tentative plans for future uses of financial resources.

On September 30, 1993 the health, dental and life insurance fund had a deficit fund equity balance of \$42,780 due to unusually high medical expenses. Commissioners Court has addressed the situation in order to meet future health and life insurance claims.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 22. El Paso Convention and Performing Arts Center**

El Paso Convention and Performing Arts Center is owned and operated by the City of El Paso. The City advances funds to the County in amounts equal to the operating budget relating to salaries and fringe benefits only.

**Note 23. Excess of Expenditures Over Revenues**

Excesses of expenditures over revenues exist in the debt service, capital projects and trust and agency funds of \$413,108, \$7,015,976 and \$182,288 respectively.

The excess in the debt service funds is due to fund balances used to balance the budget.

Capital projects reflect an excess of expenditures over revenues for the reason that the one-time receipts for these capital project funds are being utilized for their intended purpose.

The excess of expenditures over revenues in the expendable trust fund relates to an increase in claims above the amount of health premium contributions in the health and life fund.

**Note 24. Encumbrances Outstanding**

As of September 30, 1993, encumbrances and reservation of fund balances amounted to \$39,113,247, of which \$2,340,134 related to the general fund, \$857,089 to the special revenue fund and \$35,916,024 to the capital projects fund.

**Note 25. Construction and Other Significant Commitments**

As of September 30, 1993, the construction of the new courthouse has been completed. General obligation bonds totaling \$35,000,000 were sold for this project. Additional funds were received regarding the courthouse construction amounting to \$3,835,000. The County issued bonds in 1986 totaling approximately \$3,700,000 for the construction of a rodeo complex, of which \$2,600,000 was spent for the purchase of land. Commissioners Court decided to use the remaining funds to establish an equestrian center located on the grounds near the El Paso County Coliseum. This facility was completed in July 1992. During the early part of fiscal year 1991 the County of El Paso issued \$8,085,000 in Certificates of Obligation, Series 1990 for construction of an Ascarate Park substation (this project was later canceled by the Commissioners Court), courthouse, morgue and for renovation of the Juvenile Justice Center. The funding amounts for these projects are \$3,200,000, \$3,835,000, \$523,000, and \$527,000 respectively. All of these projects were completed during fiscal year 1993. During fiscal year 1992 the County of El Paso issued \$5,120,000

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 25. Construction and Other Significant Commitments (Continued)**

Certificates of Obligation, Series 1992A for construction of jail improvements and Ascarate Park swimming pool. The funding amounts for these projects are \$3,100,000 and \$2,020,000 respectively. The County of El Paso also issued \$3,200,000 General Obligation Refunding, Series 1992 to refund the Variable Rate Demand General Obligation Certificate of Obligation, Series 1988 and to pay off part of the Aquatic settlement. Also the County issued General Obligation Refunding Bonds, Series 1992B in the amount of \$29,510,000. It was issued to refund a portion of bonds issued for the construction of the Detention Facility, Juvenile Justice Center, Rodeo Complex and Courthouse 1988. On March 16, 1993 the County issued \$35,000,000 in General Obligation Jail Bonds, Series 1993A for the construction of a jail annex. This facility will supplement the existing jail which has been operating in excess of capacity. Also in fiscal year 1993 General Obligation Refunding Bonds, Series 1993B were issued in the amount of \$15,555,000 to advance refund the Parking Facility Revenue Certificates of Obligation, Series 1989 and to partially refund General Obligation Bonds, Series 1986A, and 1988, General Obligation Refunding Bonds 1986B and General Obligation Certificates of Obligation, Series 1990.

**Note 26. Interfund Transfers**

The following are the operating transfers in and out as of September 30, 1993:

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<b>General Fund</b>		
Road and Bridge Fund		<b>\$1,114,000</b>
Excess Grant Match		42,580
Capital Projects-Swimming Pool	\$ 43,905	
Health & Life	157,000	
Parking Reserve	184,438	
Parking Garage Maintenance	106,903	
Consolidated Data Processing	50,000	
Records Management	92,000	
General Assistance	121,297	
Child Welfare	290,900	
Victim Witness Services	11,424	
Juvenile Probation-Triad	62,500	
Drug Abuse Resistance Education	15,134	
Sheriff's Training Academy	150,643	
Juvenile Justice	79,419	
Nutrition	756,604	
Juvenile Screening	48,085	
Adjudication of Drug Offenders	38,232	
Victim Assistance	30,763	
General & Administrative	900,059	
Total	<u>\$3,139,306</u>	<u>\$1,156,580</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 26. Interfund Transfers (Continued)**

	<u>Transfers Out</u> <u>Actual</u>	<u>Transfers In</u> <u>Actual</u>
<b><u>Special Revenue</u></b>		
Road and Bridge Fund	\$ 1,114,000	
Records Management		\$ 92,000
HUD Community Block Grant		18,028
Bailey Addition	17,035	
Cuadrilla Addition	16,993	
Juvenile Corrections	606	
Comprehensive Domestic Violence	18,195	
Adolescent Drug and Alcohol	1,869	
Adjudication of Drug Offenders		38,232
Drug Abuse Resistance Education		15,134
Sheriff Training Academy		150,643
Juvenile Justice	5,908	79,419
Juvenile Screening		48,085
T.E.R.P. Oil and Gas		73,206
T.E.R.P. Nutritional Services		48,091
Juvenile Probation - Triad		62,500
Victim Witness Services		11,424
Victim Assistance		30,763
Computerized Criminal		50,000
El Paso County Child Welfare		290,900
Nutrition	114,685	871,290
Total	<u>1,289,291</u>	<u>1,879,715</u>
<b><u>Expendable Trust</u></b>		
Health, Dental & Life Insurance	_____	157,000
Total	_____	<u>157,000</u>
<b><u>Debt Service</u></b>		
General Obligation Refunding Bonds		946,059
General Obligation, Certificates of Obligation	46,000	
General Obligation Refunding Bonds Series 1993B	8,254,104	
Total	<u>8,300,104</u>	<u>946,059</u>
<b><u>Capital Projects</u></b>		
Ascarate Park Swimming Pool	_____	43,905
Total	_____	<u>43,905</u>
<b><u>Enterprise Fund</u></b>		
Enterprise Revenue	164,781	106,903
Parking Interest & Sinking	3,632	8,418,882
Enterprise Reserve		188,070
Total	<u>168,413</u>	<u>8,713,855</u>
Grand Total	<u>\$12,897,114</u>	<u>\$12,897,114</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 27. Payroll Receivable/Payable**

The County utilizes the payroll fund to account for those payables relating to payroll. The payroll fund maintains a \$30,000 cash balance to cover unforeseen payroll liabilities or adjustments necessary during the normal course of operations and to protect against the possibility of an overdraft because of such adjustments. Payroll receivables and accruals represent those amounts which were due from individual funds to the payroll fund for the pay period ending September 30, 1993 in the amount of \$1,901,715.

**Note 28. Residual Equity Transfers - Government**

The following are the nonrecurring and nonroutine permanent residual equity transfers in governmental and enterprise funds during the year.

<u>Department</u>	<u>Transfers Out</u> <u>Actual</u>	<u>Transfers In</u> <u>Actual</u>
<b>General Fund</b>		
Enterprise Revenue		\$ 132,632
General & Administrative		81,751
Capital Outlays		<u>190,450</u>
Total		<u>404,833</u>
<b>Enterprise Fund</b>		
Enterprise Revenue	\$ 132,632	
Enterprise Reserve	<u>761,016</u>	
Total	<u>893,648</u>	
<b>Debt Service</b>		
General Obligation Refunding Bonds, Series 1985		69,300
General Obligation Bonds, Series 1987	53,826	
Variable Rate Demand General Obligation Certificate of Obligation, Series 1988	5,541	
Contractual Obligation Bonds, Series 1989	9,102	
Certificates of Obligation, Series 1991	<u>831</u>	
Total	<u>69,300</u>	<u>69,300</u>
<b>Capital Projects</b>		
Courthouse 1990		314,854
Ascarate Park Swimming Pool		570,566
M.D.R.-Archives	157,787	
Lower Valley Health Clinic	94,293	
Coliseum Road Paving	<u>144,525</u>	
Total	<u>396,605</u>	<u>885,420</u>
Grand Total	<u>\$1,359,553</u>	<u>\$1,359,553</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1993**

**Note 29. Federal Commodities**

For the fiscal year ended September 30, 1993, the County received federal commodities amounting to \$791, \$31,321, \$34,443 and \$73,294 for the Juvenile Probation Department, the County Sheriff's Department, EPCADS (El Paso County Alcohol and Drug Abuse Services) and Nutrition Program respectively, for an aggregate total of \$139,849.

**Note 30. Deficit Balances of Fund Equity**

The health and life insurance reserve for health benefits fund shows a deficit of \$42,780 due to an increase in claims above the amount of health premium contributions in the fund. Commissioners Court has addressed the situation in order to meet future health and life insurance claims.

**Note 31. Contributed Capital**

Contributed capital transactions during the year were due to the cancellation of the Parking Facilities Enterprise Fund. The County issued General Obligation Refunding Bonds, Series 1993B for the defeasance of the Parking Facilities Revenue Certificates of Obligation, Series 1989. The defeasance of the Parking Facilities Revenue Bonds resulted in the cancellation of the Parking Facility Enterprise Fund. Proceeds from the Refunding Bonds in the amount of \$8,254,104 were used to purchase U.S. Government securities that were placed in an irrevocable trust with an escrow agent to provide for future debt service payments for the Parking Facilities Revenue Bonds. The proceeds were considered Contributed Capital by the Enterprise Fund since the County will assume responsibility of the General Obligation Refunding Bonds, Series 1993B under its General Long-Term Debt account group. Land with a carrying value of \$1,007,361 was contributed to the Parking Facility Enterprise Fund at the inception of Parking Facility construction project in 1989. The land was transferred to the General Fixed Asset Account Group at its original value of \$1,007,361 along with other fixed assets with a carrying value of \$5,512,242 with the cancellation of the Parking Facility Enterprise Fund. The \$2,741,862 remaining Contributed Capital balance in the Parking Facility Enterprise Fund was used to cover the ending operating loss and the extraordinary loss on the defeasance of the Parking Facilities Revenue Bonds and subsequent cancellation of the Parking Facility Enterprise Fund.

# **GENERAL FUND**

**The general fund is used to account for all financial resources not required to be accounted for in another fund.**

**County of El Paso, Texas  
General Fund  
Comparative Balance Sheets  
September 30, 1993 and 1992**

	1993	1992
<b>Assets</b>		
Cash.....	\$2,972,368	\$3,261,717
Investments.....	8,733,648	3,047,479
Receivables(net of allowances for uncollectibles):.....		
Interest.....	734,273	552,979
Taxes.....	5,384,510	3,461,079
Accounts.....	3,290,307	2,730,182
Due from other funds.....	3,488,203	1,914,812
Inventory of supplies.....	24,732	26,473
<b>Total Assets.....</b>	<b>\$24,628,041</b>	<b>\$14,994,721</b>
<b>Liabilities and fund equity</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$928,694	\$1,136,880
Arbitrage rebate tax payable.....		800,000
Payroll.....	1,411,184	1,390,828
Due to other funds.....	900,890	
Due to other governmental agencies.....	3,020,764	563,384
Due to others - miscellaneous deposits.....	19,699	2,400
Deferred revenues.....	4,440,991	3,051,744
Fringe benefits payable.....	2,964,174	2,697,805
<b>Total liabilities.....</b>	<b>13,686,396</b>	<b>9,643,041</b>
<b>Fund equity:</b>		
Reserved for:		
Encumbrances.....	2,340,134	1,094,449
Excess sales tax:		
Debt service.....	494,435	494,435
General fund.....		915,414
Travel advances - sheriff, payroll and change funds.....	61,850	66,850
Unreserved, designated for subsequent year's expenditures.....	4,499,886	1,893,325
Unreserved, undesignated.....	3,545,340	887,207
<b>Total fund equity.....</b>	<b>10,941,645</b>	<b>5,351,680</b>
<b>Total liabilities and fund equity.....</b>	<b>\$24,628,041</b>	<b>\$14,994,721</b>



**County of El Paso, Texas**  
**General Fund**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993	1992
<b>Revenues:</b>		
Taxes:		
Property.....	\$24,832,434	\$21,592,394
Sales.....	18,451,632	17,137,081
Bingo.....	73,330	135,446
State mixed beverage.....	853,235	849,287
Licenses and permits.....	191,314	199,167
Intergovernmental.....	1,674,325	1,856,141
Charges for services.....	12,436,427	12,970,838
Fines and forfeitures.....	2,072,999	2,014,458
Interest.....	866,871	1,188,827
Miscellaneous.....	1,138,682	1,231,691
<b>Total revenues.....</b>	<b>62,591,249</b>	<b>59,175,330</b>
<b>Expenditures:</b>		
Current:		
General government.....	11,855,205	15,222,490
Administration of justice.....	10,985,843	10,736,113
Public safety.....	25,763,629	24,555,992
Health and welfare.....	4,333,477	4,624,989
Resource development.....	385,213	372,212
Culture and recreation.....	1,223,339	3,566,151
Capital outlays.....	694,791	572,616
<b>Total expenditures.....</b>	<b>55,241,497</b>	<b>59,650,563</b>
Excess (deficiency) of revenues over (under) expenditures.....	7,349,752	(475,233)
<b>Other financing sources (uses):</b>		
Refinancing bond proceeds.....		655,330
Operating transfers in.....	1,156,580	244,530
Operating transfers out.....	(3,139,306)	(2,573,343)
<b>Total other financing sources (uses).....</b>	<b>(1,982,726)</b>	<b>(1,673,483)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	5,367,026	(2,148,716)
<b>Fund balances, October 1.....</b>	<b>5,351,680</b>	<b>8,001,458</b>
Change in reserve for inventory.....	(181,894)	(499,948)
Residual equity transfers in.....	404,833	6,701
Residual equity transfers out.....		(7,815)
<b>Fund balances, September 30.....</b>	<b>\$10,941,645</b>	<b>\$5,351,680</b>

**County of El Paso, Texas**  
**General Fund**  
**Comparative Statements of Revenues and Expenditures**  
**and Changes to Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$42,004,029	\$44,401,945	\$2,397,916	\$39,966,054	\$39,913,375	(\$52,679)
Intergovernmental revenues.....	1,631,000	1,674,325	43,325	1,560,000	1,856,141	296,141
Charges for services.....	9,813,522	12,436,427	2,622,905	10,776,195	12,970,838	2,194,643
Fines and forfeitures.....	1,731,600	2,072,999	341,399	1,247,600	2,014,458	766,858
Interest income.....	950,000	866,871	(83,129)	910,000	1,188,827	278,827
Miscellaneous.....	1,141,218	1,138,682	(2,536)	1,163,445	1,231,691	68,246
<b>Total revenues.....</b>	<b>57,271,369</b>	<b>62,591,249</b>	<b>5,319,880</b>	<b>55,623,294</b>	<b>59,175,330</b>	<b>3,552,036</b>
<b>Expenditures:</b>						
<b>General government:</b>						
Personnel.....	7,522,752	7,318,852	203,900	7,753,010	7,621,315	131,695
Operating.....	7,520,213	5,251,878	2,268,335	7,473,424	6,328,233	1,145,191
<b>Total general government.....</b>	<b>15,042,965</b>	<b>12,570,730</b>	<b>2,472,235</b>	<b>15,226,434</b>	<b>13,949,548</b>	<b>1,276,886</b>
<b>Administration of justice:</b>						
Personnel.....	8,816,903	8,716,476	100,427	8,487,672	8,423,782	63,890
Operating.....	2,671,983	2,269,367	402,616	2,489,024	2,312,331	176,693
<b>Total administration of justice.....</b>	<b>11,488,886</b>	<b>10,985,843</b>	<b>503,043</b>	<b>10,976,696</b>	<b>10,736,113</b>	<b>240,583</b>
<b>Public safety:</b>						
Personnel.....	20,663,301	20,573,136	90,165	19,703,634	19,637,655	65,979
Operating.....	5,650,128	5,190,493	459,635	5,325,713	4,918,337	407,376
<b>Total public safety.....</b>	<b>26,313,429</b>	<b>25,763,629</b>	<b>549,800</b>	<b>25,029,347</b>	<b>24,555,992</b>	<b>473,355</b>
<b>Health and welfare:</b>						
Personnel.....	559,428	532,862	26,566	540,290	532,937	7,353
Operating.....	4,075,220	3,800,615	274,605	4,339,493	4,092,052	247,441
<b>Total health and welfare.....</b>	<b>4,634,648</b>	<b>4,333,477</b>	<b>301,171</b>	<b>4,879,783</b>	<b>4,624,989</b>	<b>254,794</b>
<b>Resource development:</b>						
Personnel.....	204,045	198,318	5,727	207,597	189,683	17,914
Operating.....	192,784	186,895	5,889	187,693	182,529	5,164
<b>Total resource development.....</b>	<b>396,829</b>	<b>385,213</b>	<b>11,616</b>	<b>395,290</b>	<b>372,212</b>	<b>23,078</b>
<b>Culture and recreation:</b>						
Personnel.....	797,519	753,909	43,610	1,161,851	1,140,053	21,798
Operating.....	621,992	469,430	152,562	2,485,230	2,426,098	59,132
<b>Total culture and recreation.....</b>	<b>1,419,511</b>	<b>1,223,339</b>	<b>196,172</b>	<b>3,647,081</b>	<b>3,566,151</b>	<b>80,930</b>
Capital outlays.....	962,116	694,791	267,325	627,206	572,616	54,590
<b>Total expenditures.....</b>	<b>60,258,384</b>	<b>55,957,022</b>	<b>4,301,362</b>	<b>60,781,837</b>	<b>58,377,621</b>	<b>2,404,216</b>
Excess(deficiency) of revenues over (under) expenditures	(2,987,015)	6,634,227	9,621,242	(5,158,543)	797,709	5,956,252
<b>Other financing sources(uses):</b>						
Proceeds of bonds sold.....				655,330	655,330	
Operating transfers in.....	1,119,000	1,156,580	37,580	480,290	244,530	(235,760)
Operating transfers out.....	(2,243,044)	(2,239,247)	3,797	(2,610,865)	(2,573,343)	37,522
<b>Total other financing sources(uses).....</b>	<b>(1,124,044)</b>	<b>(1,082,667)</b>	<b>41,377</b>	<b>(1,475,245)</b>	<b>(1,673,483)</b>	<b>(198,238)</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(4,111,059)	5,551,560	9,662,619	(6,633,788)	(875,774)	5,758,014
<b>Fund balances, October 1.....</b>	<b>7,645,970</b>	<b>7,645,970</b>		<b>8,521,744</b>	<b>8,521,744</b>	
<b>Fund balances, September 30.....</b>	<b>\$3,534,911</b>	<b>\$13,197,530</b>	<b>\$9,662,619</b>	<b>\$1,887,956</b>	<b>\$7,645,970</b>	<b>\$5,758,014</b>

**County of El Paso, Texas**  
**General Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes:						
Ad valorem.....	\$23,779,251	\$24,832,434	\$1,053,183	\$22,795,498	\$21,592,394	(\$1,203,104)
Sales and use.....	17,114,278	18,451,632	1,337,354	16,022,556	17,137,081	1,114,525
Bingo.....	110,000	73,330	(36,670)	145,000	135,446	(9,554)
Bank franchise.....				48,000		(48,000)
State mixed beverage.....	820,000	853,235	33,235	790,000	849,287	59,287
Total taxes.....	41,823,529	44,210,631	2,387,102	39,801,054	39,714,208	(86,846)
Licenses and permits:						
Beer, wine and liquor licenses.....	135,000	150,439	15,439	135,000	153,342	18,342
Occupational licenses.....	42,000	36,875	(5,125)	26,000	42,325	16,325
Bail bond permits.....	3,500	4,000	500	4,000	3,500	(500)
Total licenses and permits.....	180,500	191,314	10,814	165,000	199,167	34,167
Intergovernmental:						
Reimbursements - city.....	1,024,000	1,203,960	179,960	970,000	1,041,095	71,095
Reimbursements - TDHS lunch program.....	41,000	86,465	45,465	35,000	52,266	17,266
Reimbursements - county courts.....		60,130	60,130			
Reimbursements - other.....	566,000	323,770	(242,230)	555,000	762,780	207,780
Total intergovernmental.....	1,631,000	1,674,325	43,325	1,560,000	1,856,141	296,141
Charges for services:						
Bail bond filing fees.....	1,000	2	(998)	320,000	169,924	(150,076)
County attorney.....	300,000	343,410	43,410	315,000	328,974	13,974
County tax assessor - collector.....	1,300,000	1,349,012	49,012	2,400,000	2,710,542	310,542
County clerk.....	1,450,000	1,564,963	114,963	1,426,000	1,539,111	113,111
County judge.....	40	7	(33)	10	47	37
Constables:						
Precinct no. 1.....	12,000	18,650	6,650	12,000	14,832	2,832
Precinct no. 2.....	22,000	27,953	5,953	29,925	27,497	(2,428)
Precinct no. 3.....	22,000	26,022	4,022	22,000	24,950	2,950
Precinct no. 4.....	28,000	23,981	(4,019)	27,550	28,454	904
Precinct no. 5.....	20,000	22,340	2,340	19,500	24,900	5,400
Precinct no. 6.....	6,000	5,362	(638)	2,000	7,516	5,516
Precinct no. 7.....	6,000	8,620	2,620	3,000	7,879	4,879
District clerk.....	750,000	783,148	33,148	660,500	828,626	168,126
District clerk child support fees.....	175,000	205,871	30,871	209,700	165,506	(44,194)
Justices of the peace:						
Precinct no. 1.....	6,800	9,945	3,145	7,300	7,605	305
Precinct no. 2.....	16,000	20,737	4,737	16,700	16,798	98
Precinct no. 3.....	14,000	26,673	12,673	12,200	18,164	5,964
Precinct no. 4.....	16,000	16,575	575	15,400	19,308	3,908
Precinct no. 5.....	12,000	20,898	8,898	12,500	13,715	1,215
Precinct no. 6.....	23,000	65,698	42,698	28,000	23,930	(4,070)
Precinct no. 7.....	6,000	24,818	18,818	7,500	7,637	137
County courts - at-law:						
County court - at-law no. 1.....	15	16	1	1,300	148	(1,152)
County court - at-law no. 2.....	15	30	15	1,400	171	(1,229)
County court - at-law no. 3.....	15	30	15	3,000	479	(2,521)
County court - at-law no. 4.....	15	34	19	1,600	238	(1,362)
County court - at-law no. 5.....	15	18	3	1,800	326	(1,474)
County sheriff.....	460,000	479,130	19,130	450,000	475,056	25,056
Concession revenues.....	221,200	222,064	864	214,100	213,722	(378)
Ascarate golf course.....	\$597,010	\$589,493	(\$7,517)	\$490,000	\$562,956	\$72,956

**County of El Paso, Texas**  
**General Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Charges for services--continued</b>						
Golf course check fees.....	\$45		(\$45)	\$150	\$52	(\$98)
Boat launching fees.....	2,500	\$1,495	(1,005)	4,000	2,090	(1,910)
Coliseum security.....	9,000	9,173	173	9,500	11,064	1,564
Coliseum--ticketmaster.....	25,000	33,520	8,520	20,000	29,048	9,048
Ascarate park traffic control.....	217,543	186,505	(31,038)	240,000	239,938	(62)
Coliseum parking.....	42,000	61,989	19,989	50,000	54,132	4,132
Swimming pool receipts.....	20,000	18,828	(1,172)		15,171	15,171
Rentals.....	103,000	165,005	62,005	162,400	141,544	(20,856)
Western playland.....	173,000	198,580	25,580	161,000	203,892	42,892
Jail income - prisoners.....	2,863,000	4,730,926	1,867,926	2,579,110	4,190,392	1,611,282
Jury fees.....	21,000	23,580	2,580	20,000	24,980	4,980
Special probate court fees.....	9,000	11,779	2,779	4,000	11,986	7,986
Sewage inspection fees.....	80,000	100,448	20,448	70,000	102,640	32,640
Bar attorney exemption fees.....	154,800	206,600	51,800	200,000	108,800	(91,200)
Family violence co. attny. fees.....	2,000	3,363	1,363	2,750	2,420	(330)
Pretrial div. fees--jail magistrate.....	190,000	208,318	18,318	180,000	218,068	38,068
Computer aided trans. serv. fees.....	1,000	17,134	16,134	10,000	10,438	438
Interpreter fees.....	2,000	4,775	2,775	2,300	3,250	950
Court reporter fees.....	150,000	138,758	(11,242)	140,000	150,855	10,855
County archives microfilm fees.....	28,000	19,085	(8,915)	20,000	33,182	13,182
Consolidated data processing fees.....					680	680
Tax office collections.....	180,000	188,287	8,287	191,000	177,205	(13,795)
Parking garage fees.....	76,509	252,779	176,270			
<b>Total charges for services.....</b>	<b>9,813,522</b>	<b>12,436,427</b>	<b>2,622,905</b>	<b>10,776,195</b>	<b>12,970,838</b>	<b>2,194,643</b>
<b>Fines and forfeitures:</b>						
<b>Misdemeanors, forfeited</b>						
bonds.....	1,700,000	2,034,393	334,393	1,240,000	1,972,455	732,455
Fines--county attorney.....	1,000	1,778	778	5,000	5,056	56
Traffic fines.....	28,000	34,725	6,725		34,657	34,657
Library fines.....	2,600	2,103	(497)	2,600	2,290	(310)
<b>Total fines and forfeitures.....</b>	<b>1,731,600</b>	<b>2,072,999</b>	<b>341,399</b>	<b>1,247,600</b>	<b>2,014,458</b>	<b>766,858</b>
Interest income.....	950,000	866,871	(83,129)	910,000	1,188,827	278,827
<b>Miscellaneous:</b>						
Service fees.....		116,783	116,783			
Purchasing--stock sales.....	300,000	131,536	(168,464)	300,000	210,024	(89,976)
Telephone commissions.....	200,718	280,810	80,092	107,000	199,376	92,376
Recycling paper sales.....		43	43	300	4	(296)
Indirect services.....	400,000	406,428	6,428	250,000	270,160	20,160
Allright parking.....	30,000	41,808	11,808	23,000	40,380	17,380
Judgments.....				95,448	109,903	14,455
Reimbursement--miscellaneous.....				20,000	9,900	(10,100)
Property sales.....	3,500	7,598	4,098	30,000	19,012	(10,988)
Other.....	207,000	153,676	(53,324)	337,697	372,932	35,235
<b>Total miscellaneous.....</b>	<b>1,141,218</b>	<b>1,138,682</b>	<b>(2,536)</b>	<b>1,163,445</b>	<b>1,231,691</b>	<b>68,246</b>
<b>Total revenues.....</b>	<b>\$57,271,369</b>	<b>\$62,591,249</b>	<b>\$5,319,880</b>	<b>\$55,623,294</b>	<b>\$59,175,330</b>	<b>\$3,552,036</b>

**County of El Paso, Texas**  
**General Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
County judge.....	\$167,154	\$160,964	\$6,190	\$158,580	\$155,678	\$2,902
Commissioner precinct no. 1.....	77,873	74,365	3,508	76,705	73,814	2,891
Commissioner precinct no. 2.....	72,259	71,798	461	75,024	73,018	2,006
Commissioner precinct no. 3.....	72,306	71,463	843	75,134	72,680	2,454
Commissioner precinct no. 4.....	70,077	67,301	2,776	71,647	67,464	4,183
County auditor and treasury.....	1,354,522	1,305,190	49,332	1,321,642	1,279,041	42,601
County purchasing agent.....	831,041	642,372	188,669	870,866	756,817	114,049
County personnel.....	91,280	85,850	5,430	96,668	96,818	(150)
Civil Service.....				45,965	45,196	769
County clerk.....	578,322	528,960	49,362	740,832	712,584	28,248
Bail bond administration.....	88,207	86,619	1,588	88,853	86,980	1,873
District clerk.....	1,583,831	1,553,646	30,185	1,579,726	1,560,374	19,352
Data processing.....	2,805,639	2,633,567	172,072	2,977,814	2,880,025	97,789
County elections.....	738,905	389,574	349,331	761,598	682,948	78,650
Facilities management.....	1,529,877	1,396,888	132,989	1,582,564	1,414,723	167,841
County communications.....	97,268	92,772	4,496	115,008	102,419	12,589
General and administrative.....	3,410,210	2,047,632	1,362,578	3,101,750	2,492,326	609,424
County tax assessor-collector.....	1,187,044	1,127,053	59,991	1,197,238	1,131,039	66,199
Risk management.....	51,863	48,166	3,697			
Records management.....	158,778	114,445	44,333	288,820	265,604	23,216
Parking garage operations.....	76,509	72,105	4,404			
Total general government.....	15,042,965	12,570,730	2,472,235	15,226,434	13,949,548	1,276,886
<b>Administration of justice:</b>						
34th district court.....	120,356	117,863	2,493	119,498	115,321	4,177
41st district court.....	119,422	116,060	3,362	121,101	114,896	6,205
65th district court.....	122,706	119,778	2,928	121,921	118,950	2,971
120th district court.....	147,457	144,828	2,629	157,426	150,395	7,031
168th district court.....	119,731	118,249	1,482	122,635	119,427	3,208
171st district court.....	128,315	125,854	2,461	121,888	118,388	3,500
205th district court.....	118,889	115,664	3,225	120,582	115,330	5,252
210th district court.....	116,943	116,542	401	120,076	115,897	4,179
243rd district court.....	118,775	117,191	1,584	120,584	117,160	3,424
327th district court.....	155,966	145,527	10,439	146,545	133,120	13,425
346th district court.....	119,757	117,582	2,175	121,178	117,695	3,483
Council of judges administration.....	1,976,236	1,853,153	123,083	1,836,368	1,807,366	29,002
District judges - salary supplement.....	89,581	84,174	5,407	101,162	99,743	1,419
6th admin. judicial district.....	23,679	23,355	324	24,205	23,819	386
County attorney.....	1,562,625	1,523,649	38,976	1,577,383	1,547,471	29,912
District attorney.....	2,542,831	2,358,299	184,532	2,249,440	2,202,483	46,957
Court masters.....	344,489	320,750	23,739	309,925	298,399	11,526
Criminal law magistrate court.....	224,028	220,955	3,073	227,750	223,436	4,314
County courts administration.....	170,533	166,303	4,230	171,430	166,125	5,305
County court - at - law no. 1.....	119,234	116,448	2,786	122,355	119,962	2,393
County court - at - law no. 2.....	119,095	117,055	2,040	118,140	113,559	4,581
County court - at - law no. 3.....	118,858	115,729	3,129	120,384	114,262	6,122
County court - at - law no. 4.....	118,494	114,376	4,118	120,424	117,306	3,118
County court - at - law no. 5.....	118,455	115,695	2,760	120,384	114,767	5,617
County probate court.....	177,231	171,792	5,439	238,319	234,326	3,993
Co. court - at - law and probate judges salary.....	615,639	612,528	3,111	502,881	501,384	1,497
Criminal justice information system.....	194,031	189,318	4,713	205,958	203,722	2,236
Public defender.....	\$724,415	\$700,037	\$24,378	\$690,260	\$681,704	\$8,556

**County of El Paso, Texas**  
**General Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Administration of justice—continued</b>						
Juvenile court administration.....	\$68,242	\$53,449	\$14,793	\$67,328	\$66,241	\$1,087
Justice of the peace no. 1.....	85,732	84,896	836	85,471	84,866	605
Justice of the peace no. 2.....	79,287	78,862	425	81,182	80,197	985
Justice of the peace no. 3.....	112,052	108,823	3,229	115,514	112,251	3,263
Justice of the peace no. 4.....	102,055	101,263	792	100,707	99,870	837
Justice of the peace no. 5.....	91,107	88,153	2,954	91,455	89,256	2,199
Justice of the peace no. 6.....	194,528	188,062	6,466	170,722	169,332	1,390
Justice of the peace no. 7.....	110,980	108,729	2,251	119,352	113,420	5,932
Court of civil appeals.....	17,132	14,852	2,280	14,763	14,267	496
Total administration of.....						
justice.....	11,488,886	10,985,843	503,043	10,976,696	10,736,113	240,583
<b>Public safety:</b>						
County sheriff and jail.....	22,620,064	22,148,791	471,273	21,751,877	21,342,491	409,386
Ambulance services.....	353,280	353,280		318,000	318,000	
Adult probation.....	274,801	272,311	2,490	258,628	255,039	3,589
Juvenile detention/probation.....	2,811,801	2,756,858	54,943	2,446,617	2,408,410	38,207
Constable precinct no. 1.....	30,725	29,736	989	30,772	28,430	2,342
Constable precinct no. 2.....	31,174	30,014	1,160	32,118	30,868	1,250
Constable precinct no. 3.....	31,874	29,897	1,977	32,402	30,238	2,164
Constable precinct no. 4.....	31,616	29,332	2,284	31,743	30,740	1,003
Constable precinct no. 5.....	31,756	29,644	2,112	32,220	28,290	3,930
Constable precinct no. 6.....	31,395	30,387	1,008	29,717	27,609	2,108
Constable precinct no. 7.....	31,423	29,516	1,907	31,733	29,852	1,881
Emergency management.....	33,520	23,863	9,657	33,520	26,025	7,495
Total public safety.....	26,313,429	25,763,629	549,800	25,029,347	24,555,992	473,355
<b>Health and welfare:</b>						
City-county health unit.....	2,588,539	2,588,538	1	2,596,912	2,540,015	56,897
Medical examiner.....	520,194	330,272	189,922	459,045	399,729	59,316
General assistance.....	607,247	597,745	9,502	528,822	472,729	56,093
Child welfare.....	310,800	251,547	59,253	700,000	675,781	24,219
Life management.....	238,030	238,030		238,030	238,030	
Charities.....	40,786	29,275	11,511	23,081	20,875	2,206
Mental health.....	94,435	86,663	7,772	99,089	74,068	25,021
Animal control.....	60,466	60,364	102	76,186	52,632	23,554
Center for the deaf.....	25,000	25,000		25,000	24,997	3
Shelter for battered women.....	45,341	45,341		45,341	45,341	
Retired senior volunteer program.....	40,249	17,250	22,999	22,999	17,138	5,861
Project Amistad.....	12,000	12,000		12,000	12,000	
Veteran's assistance.....	51,561	51,452	109	53,278	51,654	1,624
Total health and welfare.....	4,634,648	4,333,477	301,171	4,879,783	4,624,989	254,794
<b>Resource development:</b>						
Agriculture co-op extension.....	316,829	305,213	11,616	317,289	294,213	23,076
Industrial development.....	80,000	80,000		75,000	75,000	
Economic and community development.....				3,001	2,999	2
Total resource development.....	\$396,829	\$385,213	\$11,616	\$395,290	\$372,212	\$23,078

County of El Paso, Texas  
General Fund  
Comparative Statements of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Culture and recreation:</b>						
Ascarate park.....	\$534,272	\$494,996	\$39,276	\$553,411	\$515,886	\$37,525
Aquatic center.....				1,855,510	1,855,510	
Golf course.....	547,349	488,520	58,829	555,071	540,959	14,112
Coliseum.....	158,681	86,292	72,389	422,368	409,574	12,794
Parks administration.....				72,195	70,554	1,641
County libraries.....	122,727	105,989	16,738	153,827	141,712	12,115
Rural parks and pools.....	56,482	47,542	8,940	34,699	31,956	2,743
<b>Total culture and recreation.....</b>	<b>1,419,511</b>	<b>1,223,339</b>	<b>196,172</b>	<b>3,647,081</b>	<b>3,566,151</b>	<b>80,930</b>
Capital outlays.....	962,116	694,791	267,325	627,206	572,616	54,590
<b>Total expenditures.....</b>	<b>60,258,384</b>	<b>55,957,022</b>	<b>4,301,362</b>	<b>60,781,837</b>	<b>58,377,621</b>	<b>2,404,216</b>
Excess (deficiency) of revenues over (under) expenditures.....	(2,987,015)	6,634,227	9,621,242	(5,158,543)	797,709	5,956,252
<b>Other financing sources (uses):</b>						
Refinancing proceeds.....				655,330	655,330	
Operating transfers in.....	1,119,000	1,156,580	37,580	480,290	244,530	(235,760)
Operating transfers out.....	(2,243,044)	(2,239,247)	3,797	(2,610,865)	(2,573,343)	37,522
<b>Total other financing sources (uses).....</b>	<b>(1,124,044)</b>	<b>(1,082,667)</b>	<b>41,377</b>	<b>(1,475,245)</b>	<b>(1,673,483)</b>	<b>(198,238)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(4,111,059)	5,551,560	9,662,619	(6,633,788)	(875,774)	5,758,014
<b>Fund balances, October 1.....</b>	<b>7,645,970</b>	<b>7,645,970</b>		<b>8,521,744</b>	<b>8,521,744</b>	
<b>Fund balances, September 30.....</b>	<b>\$3,534,911</b>	<b>\$13,197,530</b>	<b>\$9,662,619</b>	<b>\$1,887,956</b>	<b>\$7,645,970</b>	<b>\$5,758,014</b>

# **SPECIAL REVENUE FUNDS**

**Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.**



**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**BUDGETED**

**Road and Bridge Fund**

The Road and Bridge Fund was established to account for funds dedicated for the purpose of constructing and maintaining county roads and bridges. Its principal source of revenue is the auto license registration fee.

**Tourist and Convention Fund**

This fund is used to account for the receipt and disbursements of funds relating to tourism and conventions within the El Paso County area.

**El Paso Convention and Performing Arts Center**

This fund is used to account for intergovernmental revenues from the City of El Paso and expenditures of the County associated with the El Paso Convention and Performing Arts Center.

**County Tourist Promotion Fund**

This fund is used solely for the purpose of accounting for receipts and expenditures related to the promotion of tourism to the County of El Paso.

**Alternative Dispute Resolution Center**

This fund was established to account for those revenues and expenditures generated by the Rio Grande Council of Governments, a private organization employed by the County to resolve civil matters out of the court system.

**National Trust Heritage Tourism Program**

The mission of heritage tourism is to utilize tourism to restore and preserve historic resources in the County of El Paso and to promote those assets as places for learning about our culture, for experiencing our history and for sharing our traditions; and for the enhancement of our economic base.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**BUDGETED**

**District Attorney 10% Drug Forfeiture Account**

Funds deposited in this account are obtained through criminal asset forfeitures as stated in the Texas Legislative House Bill Number 1185. Of the gross amount to the District Attorney's office, 10% is to be deposited into this special account for drug abuse treatment and prevention programs as well as certain law enforcement purposes.

**Coliseum Tourist Promotion**

This fund is used to account for the receipts and disbursements relating to Tourist Promotion at the County Coliseum. The principal source of revenue is the hotel occupancy tax.

**Commissary Inmate Profit Fund**

This fund is used to account for the receipts and disbursements relating to the inmate commissary at the county detention facility.

**County Clerk Records Management and Preservation**

This fund is used to account for the receipts and disbursements relating to the County Clerks records management and preservation program.

**Sheriff's Department Auction Proceeds**

This fund is used to account for the receipts and disbursements relating to the Sheriff's department auctions of abandoned and confiscated property.

**County Attorney Commissions**

This fund is used to account for receipts and disbursements relating to commissions produced by the county attorney's office from the settlement of cases handled by the county attorney's office and allowed by law. Expenditures are controlled by commissioners court.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**BUDGETED**

**Courthouse Security**

This fund is used to account for fees collected on court cases and disbursements made to provide for courthouse security.

**Records Management and Preservation**

This fund is used to account for receipts and disbursements relating to the management and preservation of county records.

**Continuing Legal Education**

This fund is used to account for fees collected and payments for services regarding continuing legal education requirements of attorneys. This fund is controlled by the public defenders office.

County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet  
September 30, 1993  
(With comparative totals for September 30, 1992)

	Road and Bridge	Tourists and Conventions/ Amphitheatre	El Paso Convention and Performing Arts Center	County Tourist Promotion	Alternative Dispute Resolution Center
<b>Assets:</b>					
Cash.....	\$99,416	\$153,268		\$2,446	
Investments.....	1,041,265			76,125	
Receivables:					
Interest.....	68,022			5,827	
Accounts.....	48,930	24,401	\$42,162		\$8,720
Due from other funds.....					
<b>Total assets.....</b>	<b>\$1,257,633</b>	<b>\$177,669</b>	<b>\$42,162</b>	<b>\$84,398</b>	<b>\$8,720</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Vouchers payable.....	\$150,810	\$240	\$456		\$8,720
Accrued payroll.....	45,565	18,684	35,530		
Due to other funds.....					
Due to other governmental agencies.....	100	507	6,176		
<b>Total liabilities.....</b>	<b>196,475</b>	<b>19,431</b>	<b>42,162</b>		<b>8,720</b>
<b>Fund balances:</b>					
<b>Reserved:</b>					
Reserve for encumbrances.....	713,458	1,238		\$36,398	
<b>Unreserved:</b>					
Designated for subsequent year's expenditures.....	150,000	157,000		48,000	
Undesignated.....	197,700				
<b>Total fund balances.....</b>	<b>1,061,158</b>	<b>158,238</b>		<b>84,398</b>	
<b>Total liabilities and fund balances.....</b>	<b>\$1,257,633</b>	<b>\$177,669</b>	<b>\$42,162</b>	<b>\$84,398</b>	<b>\$8,720</b>

County of El Paso, Texas  
 Special Revenue Funds  
 Combining Balance Sheet  
 September 30, 1993  
 (With comparative totals for September 30, 1992)

	National Trust Heritage Tourism Program	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit	County Clerk Records Management and Preservation	Sheriff's Department Auction Proceeds
<b>Assets:</b>						
Cash.....	\$21,143	\$34,092	\$2,645	\$132,175	\$66,103	\$85,023
Investments.....			118,734		93,000	
Receivables:						
Interest.....			3,877			
Accounts.....					27,655	
Due from other funds.....						
<b>Total assets.....</b>	<b>\$21,143</b>	<b>\$34,092</b>	<b>\$125,256</b>	<b>\$132,175</b>	<b>\$186,758</b>	<b>\$85,023</b>
<b>Liabilities and fund balances</b>						
<b>Liabilities:</b>						
Vouchers payable.....			\$5,982	\$2,833	\$32,628	
Accrued payroll.....			10,350		2,901	
Due to other funds.....						
Due to other governmental agencies.....						
<b>Total liabilities.....</b>			<b>16,332</b>	<b>2,833</b>	<b>35,529</b>	
<b>Fund balances:</b>						
Reserved:						
Reserve for encumbrances.....			37,742	2,500	30,580	\$35,023
Unreserved:						
Designated for subsequent year's expenditures.....		\$33,855	2,750	101,000	45,000	50,000
Undesignated.....	\$21,143	237	68,432	25,842	75,649	
<b>Total fund balances.....</b>	<b>21,143</b>	<b>34,092</b>	<b>108,924</b>	<b>129,342</b>	<b>151,229</b>	<b>85,023</b>
<b>Total liabilities and fund balances.....</b>	<b>\$21,143</b>	<b>\$34,092</b>	<b>\$125,256</b>	<b>\$132,175</b>	<b>\$186,758</b>	<b>\$85,023</b>

County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet  
September 30, 1993  
(With comparative totals for September 30, 1992)

	County Attorney Commissions	Courthouse Security	Records Management Continuing and Legal		Grants	Totals		
			Preservation	Education		1993	1992	
<b>Assets:</b>								
Cash.....	\$6,995	\$5,560	\$2,350	\$630	\$957,434	\$1,569,280	\$1,354,407	
Investments.....					116,000	1,445,124	1,720,000	
Receivables:								
Interest.....			4,730			82,456	43,049	
Accounts.....		787	1,310		1,616,260	1,770,225	1,778,727	
Due from other funds.....							73,144	
<b>Total assets.....</b>	<b>\$6,995</b>	<b>\$6,347</b>	<b>\$8,390</b>	<b>\$630</b>	<b>\$2,689,694</b>	<b>\$4,867,085</b>	<b>\$4,969,327</b>	
<b>Liabilities and fund balances</b>								
<b>Liabilities:</b>								
Vouchers payable.....			140		\$258,171	\$459,980	\$760,997	
Accrued payroll.....					154,466	267,496	255,181	
Due to other funds.....					905,904	905,904	1,884,812	
Due to other governmental agencies.....					1,499	8,282	84,567	
<b>Total liabilities.....</b>			<b>140</b>		<b>1,320,040</b>	<b>1,641,662</b>	<b>2,985,557</b>	
<b>Fund balances:</b>								
Reserved:								
Reserve for encumbrances.....			150			857,089	242,262	
Unreserved:								
Designated for subsequent year's expenditures.....	\$5,000				1,369,654	1,962,259	1,463,048	
Undesignated.....	1,995	\$6,347	\$8,100	\$630		406,075	278,460	
<b>Total fund balances.....</b>	<b>6,995</b>	<b>6,347</b>	<b>8,250</b>	<b>630</b>	<b>1,369,654</b>	<b>3,225,423</b>	<b>1,983,770</b>	
<b>Total liabilities and fund balances.....</b>	<b>\$6,995</b>	<b>\$6,347</b>	<b>\$8,390</b>	<b>\$630</b>	<b>\$2,689,694</b>	<b>\$4,867,085</b>	<b>\$4,969,327</b>	

County of El Paso, Texas  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal year ended September 30, 1993  
(With comparative totals for the fiscal year ended  
September 30, 1992)

	Road and Bridge	Tourists and Conventions/ Amphitheatre	El Paso Convention and Performing Arts Center	County Tourist Promotion	Alternative Dispute Resolution Center
<b>Revenues:</b>					
Taxes.....		\$746,295		\$149,259	
Intergovernmental revenues.....	\$37,658	573,365	\$1,046,620		
Charges for services.....	4,434,852				\$128,757
Fines and forfeitures.....					
Interest.....	50,691	7,228		3,426	
Miscellaneous.....	11,259				
<b>Total revenues.....</b>	<b>4,534,460</b>	<b>1,326,888</b>	<b>1,046,620</b>	<b>152,685</b>	<b>128,757</b>
<b>Expenditures:</b>					
Current:					
General government.....	644,218				
Administration of justice.....					128,757
Health and welfare.....					
Community services.....					
Resource development.....		1,299,962	1,046,620		
Culture and recreation.....				327,090	
Public works.....	1,929,044				
Capital outlays.....	102,516				
<b>Total expenditures.....</b>	<b>2,675,778</b>	<b>1,299,962</b>	<b>\$1,046,620</b>	<b>327,090</b>	<b>\$128,757</b>
Excess (deficiency) of revenues over (under) expenditures.....	1,858,682	26,926		(174,405)	
<b>Other financing sources</b>					
(uses):					
Operating transfers in.....					
Operating transfers out.....	(1,114,000)				
<b>Total other financing sources(uses).....</b>	<b>(1,114,000)</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	744,682	26,926		(174,405)	
<b>Fund balances, October 1.....</b>	<b>316,476</b>	<b>131,312</b>		<b>258,803</b>	
Residual equity transfer in.....					
Residual equity transfer out.....					
<b>Fund balances, September 30.....</b>	<b>\$1,061,158</b>	<b>\$158,238</b>		<b>\$84,398</b>	

**County of El Paso, Texas**  
**Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the fiscal year ended**  
**September 30, 1992)**

	National Trust Heritage Tourism Program	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit	County Clerk Records Management & Preservation	Sheriff's Department Auction Proceeds
<b>Revenues:</b>						
Taxes.....			\$504,999			
Intergovernmental revenues.....	\$981					
Charges for services.....					\$510,626	
Fines and forfeitures.....		\$5,849				
Interest.....		237	2,929	\$250	570	\$1,626
Miscellaneous.....				45,000		130,000
<b>Total revenues.....</b>	<b>981</b>	<b>6,086</b>	<b>507,928</b>	<b>45,250</b>	<b>511,196</b>	<b>131,626</b>
<b>Expenditures:</b>						
Current:						
General government.....				29,251		
Administration of justice.....						
Health and welfare.....						
Community services.....						
Resource development.....					290,420	
Culture and recreation.....	1,030		471,065			
Public works.....						
Capital outlays.....			18,238	2,870	189,107	46,603
<b>Total expenditures.....</b>	<b>1,030</b>		<b>489,303</b>	<b>32,121</b>	<b>479,527</b>	<b>46,603</b>
Excess (deficiency) of revenues over (under) expenditures.....	(49)	6,086	18,625	13,129	31,669	85,023
<b>Other financing sources</b>						
(uses):						
Operating transfers in.....						
Operating transfers out.....						
<b>Total other financing sources(uses)....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(49)	6,086	18,625	13,129	31,669	85,023
<b>Fund balances, October 1.....</b>	<b>21,192</b>	<b>28,006</b>	<b>90,299</b>	<b>116,213</b>	<b>119,560</b>	
Residual equity transfer in.....						
Residual equity transfer out.....						
<b>Fund balances, September 30.....</b>	<b>\$21,143</b>	<b>\$34,092</b>	<b>\$108,924</b>	<b>\$129,342</b>	<b>\$151,229</b>	<b>\$85,023</b>



**County of El Paso, Texas**  
**Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the fiscal year ended**  
**September 30, 1992)**

	County Attorney Commissions	Courthouse Security	Records Management and Preservation	Continuing Legal Education	Grants	Totals	
						1993	1992
<b>Revenues:</b>							
Taxes.....						\$1,400,553	\$1,153,425
Intergovernmental revenues.....					\$8,682,317	10,340,941	9,676,849
Charges for services.....	\$6,995	\$6,347	\$3,370			5,090,947	2,880,954
Fines and forfeitures.....						5,849	25,384
Interest.....			4,730		4,508	76,195	62,533
Miscellaneous.....					\$630	165,609	668,249
<b>Total revenues.....</b>	<b>6,995</b>	<b>6,347</b>	<b>8,100</b>	<b>630</b>	<b>8,852,434</b>	<b>17,266,983</b>	<b>14,467,394</b>
<b>Expenditures:</b>							
Current:							
General government.....						673,469	506,650
Administration of justice.....					3,997,032	4,125,789	3,918,308
Health and welfare.....					2,688,634	2,688,634	2,653,968
Community services.....					3,110,527	3,110,527	2,536,400
Resource development.....			91,850			2,728,852	3,090,010
Culture and recreation.....						799,185	254,411
Public works.....						1,929,044	1,831,838
Capital outlays.....					200,920	560,254	708,948
<b>Total expenditures.....</b>			<b>91,850</b>		<b>9,997,113</b>	<b>16,615,754</b>	<b>15,500,533</b>
Excess (deficiency) of revenues over (under) expenditures.....	<b>6,995</b>	<b>6,347</b>	<b>(83,750)</b>	<b>630</b>	<b>(1,144,679)</b>	<b>651,229</b>	<b>(1,033,139)</b>
<b>Other financing sources</b>							
<b>(uses):</b>							
Operating transfers in.....			92,000		1,787,715	1,879,715	1,732,177
Operating transfers out.....					(175,291)	(1,289,291)	(485,059)
<b>Total other financing sources(uses)....</b>			<b>92,000</b>		<b>1,612,424</b>	<b>590,424</b>	<b>1,247,118</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<b>6,995</b>	<b>6,347</b>	<b>8,250</b>	<b>630</b>	<b>467,745</b>	<b>1,241,653</b>	<b>213,979</b>
<b>Fund balances, October 1.....</b>					<b>901,909</b>	<b>1,983,770</b>	<b>1,691,783</b>
Residual equity transfer in.....							84,709
Residual equity transfer out.....							(6,701)
<b>Fund balances, September 30.....</b>	<b>\$6,995</b>	<b>\$6,347</b>	<b>\$8,250</b>	<b>\$630</b>	<b>\$1,369,654</b>	<b>\$3,225,423</b>	<b>\$1,983,770</b>

County of El Paso, Texas  
Special Revenue Fund  
Total Statement of Revenues, Expenditures  
and Changes in Fund Balances -- Budget and Actual  
Fiscal years ended September 30, 1993 and 1992

	Special Revenue Funds				Total Actual 1993	Total Actual 1992
	Budget	Actual	Variance Favorable (Unfavorable)	Grants		
<b>Revenues:</b>						
Taxes.....	\$1,292,500	\$1,400,553	\$108,053		\$1,400,553	\$1,153,425
Intergovernmental revenues.....	2,017,440	1,658,624	(358,816)	\$8,682,317	10,340,941	9,676,849
Charges for services.....	5,016,815	5,077,605	60,790		5,077,605	2,880,954
Fines and forfeitures.....	30,000	5,849	(24,151)		5,849	25,384
Interest income.....	4,100	71,687	67,587	4,508	76,195	62,533
Miscellaneous.....	173,500	186,259	12,759	165,609	351,868	668,249
<b>Total revenues.....</b>	<b>8,534,355</b>	<b>8,400,577</b>	<b>(133,778)</b>	<b>8,852,434</b>	<b>17,253,011</b>	<b>14,467,394</b>
<b>Expenditures:</b>						
<b>General government:</b>						
Personnel.....	246,430	236,143	10,287		236,143	234,895
Operating.....	480,887	437,326	43,561		437,326	271,755
<b>Total general government.....</b>	<b>727,317</b>	<b>673,469</b>	<b>53,848</b>		<b>673,469</b>	<b>506,650</b>
<b>Administration of justice:</b>						
Personnel.....				2,977,817	2,977,817	2,536,580
Operating.....	160,000	128,757	31,243	1,019,215	1,147,972	1,381,728
<b>Total administration of justice.....</b>	<b>160,000</b>	<b>128,757</b>	<b>31,243</b>	<b>3,997,032</b>	<b>4,125,789</b>	<b>3,918,308</b>
<b>Public safety:</b>						
Operating.....	8,850		8,850			
<b>Total public safety.....</b>	<b>8,850</b>		<b>8,850</b>			
<b>Health and welfare:</b>						
Personnel.....				403,127	403,127	1,204,775
Operating.....				2,285,507	2,285,507	1,449,193
<b>Total health and welfare.....</b>				<b>2,688,634</b>	<b>2,688,634</b>	<b>2,653,968</b>
<b>Community services:</b>						
Personnel.....				1,394,248	1,394,248	1,591,542
Operating.....				1,716,279	1,716,279	944,858
<b>Total community services.....</b>				<b>3,110,527</b>	<b>3,110,527</b>	<b>2,536,400</b>
<b>Resource development:</b>						
Personnel.....	2,268,663	1,895,234	373,429		1,895,234	1,803,580
Operating.....	839,455	833,618	5,837		833,618	1,286,430
<b>Total resource development.....</b>	<b>3,108,118</b>	<b>2,728,852</b>	<b>379,266</b>		<b>2,728,852</b>	<b>3,090,010</b>
<b>Culture and recreation:</b>						
Personnel.....	328,379	282,973	45,406		282,973	33,709
Operating.....	581,411	516,212	65,199		516,212	220,702
<b>Total culture and recreation.....</b>	<b>909,790</b>	<b>799,185</b>	<b>110,605</b>		<b>799,185</b>	<b>254,411</b>
<b>Public works:</b>						
Personnel.....	1,239,629	1,102,213	137,416		1,102,213	1,118,209
Operating.....	1,505,093	826,831	678,262		826,831	713,629
<b>Total public works.....</b>	<b>2,744,722</b>	<b>1,929,044</b>	<b>815,678</b>		<b>1,929,044</b>	<b>1,831,838</b>
<b>Capital outlays.....</b>	<b>613,762</b>	<b>359,334</b>	<b>254,428</b>	<b>200,920</b>	<b>560,254</b>	<b>708,948</b>
<b>Total expenditures.....</b>	<b>8,272,559</b>	<b>6,618,641</b>	<b>1,653,918</b>	<b>9,997,113</b>	<b>16,615,754</b>	<b>15,500,533</b>
Excess(deficiency) of revenues over (under) expenditures.....	261,796	1,781,936	1,520,140	(1,144,679)	637,257	(1,033,139)
<b>Other financing sources(uses):</b>						
Operating transfers in.....	111,578	92,000	(19,578)	1,787,715	1,879,715	1,732,177
Operating transfers out.....	(1,164,969)	(1,114,000)	50,969	(175,291)	(1,289,291)	(485,059)
<b>Total other financing sources(uses)....</b>	<b>(1,053,391)</b>	<b>(1,022,000)</b>	<b>31,391</b>	<b>1,612,424</b>	<b>590,424</b>	<b>1,247,118</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(791,595)	759,936	1,551,531	467,745	1,227,681	213,979
<b>Fund balances, October 1.....</b>	<b>997,152</b>	<b>997,152</b>		<b>901,909</b>	<b>1,899,061</b>	<b>1,691,783</b>
<b>Fund balances, September 30.....</b>	<b>\$205,557</b>	<b>\$1,757,088</b>	<b>\$1,551,531</b>	<b>\$1,369,654</b>	<b>\$3,126,742</b>	<b>\$1,905,762</b>

**County of El Paso, Texas**  
**Road and Bridge Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....	\$65,000	\$37,658	(\$27,342)	\$65,000	\$103,392	\$38,392
Charges for services.....	4,431,217	4,434,852	3,635	2,400,000	2,363,434	(36,566)
Interest income.....	4,100	50,691	46,591	52,000	34,464	(17,536)
Miscellaneous.....	3,500	11,259	7,759	1,900	29,939	28,039
<b>Total revenues.....</b>	<b>4,503,817</b>	<b>4,534,460</b>	<b>30,643</b>	<b>2,518,900</b>	<b>2,531,229</b>	<b>12,329</b>
<b>Expenditures:</b>						
<b>General Government:</b>						
Personnel.....	246,430	236,143	10,287	242,274	234,895	7,379
Operating.....	416,162	408,075	8,087	254,834	252,643	2,191
<b>Total general government.....</b>	<b>662,592</b>	<b>644,218</b>	<b>18,374</b>	<b>497,108</b>	<b>487,538</b>	<b>9,570</b>
<b>Public Works:</b>						
Personnel.....	1,239,629	1,102,213	137,416	1,155,020	1,118,209	36,811
Operating.....	1,505,093	826,831	678,262	1,002,132	713,629	288,503
<b>Total public works.....</b>	<b>2,744,722</b>	<b>1,929,044</b>	<b>815,678</b>	<b>2,157,152</b>	<b>1,831,838</b>	<b>325,314</b>
<b>Capital outlays.....</b>	<b>166,408</b>	<b>102,516</b>	<b>63,892</b>	<b>4,324</b>	<b>4,325</b>	<b>(1)</b>
<b>Total expenditures.....</b>	<b>3,573,722</b>	<b>2,675,778</b>	<b>897,944</b>	<b>2,658,584</b>	<b>2,323,701</b>	<b>334,883</b>
Excess(deficiency) of revenues over (under) expenditures.....	930,095	1,858,682	928,587	(139,684)	207,528	347,212
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(1,114,000)	(1,114,000)		(164,500)	(164,500)	
<b>Total other financing sources(uses).....</b>	<b>(1,114,000)</b>	<b>(1,114,000)</b>		<b>(164,500)</b>	<b>(164,500)</b>	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(183,905)	744,682	928,587	(304,184)	43,028	347,212
<b>Fund balances, October 1.....</b>	<b>316,476</b>	<b>316,476</b>		<b>273,448</b>	<b>273,448</b>	
<b>Fund balances, September 30.....</b>	<b>\$132,571</b>	<b>\$1,061,158</b>	<b>\$928,587</b>	<b>(\$30,736)</b>	<b>\$316,476</b>	<b>\$347,212</b>

County of El Paso, Texas  
 Tourists and Conventions/Amphitheatre Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$656,250	\$746,295	\$90,045	\$696,100	\$776,655	\$80,555
Intergovernmental revenues.....	594,519	573,365	(21,154)	634,128	503,959	(130,169)
Interest income.....		7,228	7,228		13,985	13,985
Miscellaneous.....				3,510	3,403	(107)
<b>Total revenues.....</b>	<b>1,250,769</b>	<b>1,326,888</b>	<b>76,119</b>	<b>1,333,738</b>	<b>1,298,002</b>	<b>(35,736)</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....	594,519	513,013	81,506	747,660	610,367	137,293
Operating.....	787,539	786,949	590	977,339	1,022,943	(45,604)
<b>Total resource development.....</b>	<b>1,382,058</b>	<b>1,299,962</b>	<b>82,096</b>	<b>1,724,999</b>	<b>1,633,310</b>	<b>91,689</b>
<b>Culture and recreation:</b>						
Operating.....	23		23	14,547	6,587	7,960
<b>Total culture and recreation.....</b>	<b>23</b>		<b>23</b>	<b>14,547</b>	<b>6,587</b>	<b>7,960</b>
<b>Total expenditures.....</b>	<b>1,382,081</b>	<b>1,299,962</b>	<b>82,119</b>	<b>1,739,546</b>	<b>1,639,897</b>	<b>99,649</b>
Excess(deficiency) of revenues over (under) expenditures.....	(131,312)	26,926	158,238	(405,808)	(341,895)	63,913
<b>Other financing sources(uses):</b>						
Operating transfers out.....				(229,917)	(229,517)	400
<b>Total other financing sources(uses).....</b>				<b>(229,917)</b>	<b>(229,517)</b>	<b>400</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(131,312)	26,926	158,238	(635,725)	(571,412)	64,313
<b>Fund balances, October 1.....</b>	<b>\$131,312</b>	<b>131,312</b>		<b>702,724</b>	<b>702,724</b>	
<b>Fund balances, September 30.....</b>		<b>\$158,238</b>	<b>\$158,238</b>	<b>\$66,999</b>	<b>\$131,312</b>	<b>\$64,313</b>

**County of El Paso, Texas**  
**El Paso Convention and Performing Arts Center Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....	\$1,338,344	\$1,046,620	(\$291,724)	\$1,609,331	\$1,371,061	(\$238,270)
<b>Total revenues.....</b>	<b>1,338,344</b>	<b>1,046,620</b>	<b>(291,724)</b>	<b>1,609,331</b>	<b>1,371,061</b>	<b>(238,270)</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....	1,338,344	1,046,620	291,724	1,344,195	1,144,709	199,486
Operating.....				275,220	225,438	49,782
<b>Total resource development.....</b>	<b>1,338,344</b>	<b>1,046,620</b>	<b>291,724</b>	<b>1,619,415</b>	<b>1,370,147</b>	<b>249,268</b>
<b>Capital outlays.....</b>				914	914	
<b>Total expenditures.....</b>	<b>1,338,344</b>	<b>\$1,046,620</b>	<b>291,724</b>	<b>1,620,329</b>	<b>\$1,371,061</b>	<b>249,268</b>
Excess(deficiency) of revenues over (under) expenditures.....				(10,998)		10,998
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>				<b>(\$10,998)</b>		<b>\$10,998</b>

**County of El Paso, Texas**  
**County Tourist Promotion Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances -- Budget and Actual**  
**Fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$131,250	\$149,259	\$18,009	\$83,333	\$88,414	\$5,081
Interest income.....		3,426	3,426		7,107	7,107
<b>Total revenues.....</b>	<b>131,250</b>	<b>152,685</b>	<b>21,435</b>	<b>83,333</b>	<b>95,521</b>	<b>12,188</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Operating.....	378,250	327,090	51,160	261,333	89,151	172,182
<b>Total culture and recreation.....</b>	<b>378,250</b>	<b>327,090</b>	<b>51,160</b>	<b>261,333</b>	<b>89,151</b>	<b>172,182</b>
<b>Total expenditures.....</b>	<b>378,250</b>	<b>327,090</b>	<b>51,160</b>	<b>261,333</b>	<b>89,151</b>	<b>172,182</b>
Excess(deficiency) of revenues over (under) expenditures.....	(247,000)	(174,405)	72,595	(178,000)	6,370	184,370
<b>Other financing sources(uses):</b>						
Operating transfers out.....				(22,296)	(22,296)	
<b>Total other financing sources(uses).....</b>				<b>(22,296)</b>	<b>(22,296)</b>	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(247,000)	(174,405)	72,595	(200,296)	(15,926)	184,370
<b>Fund balances, October 1.....</b>	<b>258,803</b>	<b>258,803</b>		<b>274,729</b>	<b>274,729</b>	
<b>Fund balances, September 30.....</b>	<b>\$11,803</b>	<b>\$84,398</b>	<b>\$72,595</b>	<b>\$74,433</b>	<b>\$258,803</b>	<b>\$184,370</b>

**County of El Paso, Texas**  
**Alternative Dispute Resolution Center Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$160,000	\$128,757	(\$31,243)	\$146,947	\$133,735	(\$13,212)
<b>Total revenues.....</b>	<b>160,000</b>	<b>128,757</b>	<b>(31,243)</b>	<b>146,947</b>	<b>133,735</b>	<b>(13,212)</b>
<b>Expenditures:</b>						
<b>Administration of justice:</b>						
Operating.....	160,000	128,757	31,243	146,947	133,735	13,212
<b>Total administration of justice.....</b>	<b>160,000</b>	<b>128,757</b>	<b>31,243</b>	<b>146,947</b>	<b>133,735</b>	<b>13,212</b>
<b>Total expenditures.....</b>	<b>\$160,000</b>	<b>\$128,757</b>	<b>\$31,243</b>	<b>\$146,947</b>	<b>\$133,735</b>	<b>\$13,212</b>
Excess(deficiency) of revenues over (under) expenditures.....						
Fund balances, October 1.....						
Fund balances, September 30.....						

County of El Paso, Texas  
**National Trust Heritage Tourism Program Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....	\$19,577	\$981	(\$18,596)	\$15,256	\$29,507	\$14,251
<b>Total revenues.....</b>	<b>19,577</b>	<b>981</b>	<b>(18,596)</b>	<b>15,256</b>	<b>29,507</b>	<b>14,251</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Personnel.....	39,155	1,030	38,125	36,361	33,709	2,652
Operating.....				2,655	2,129	526
<b>Total culture and recreation.....</b>	<b>39,155</b>	<b>1,030</b>	<b>38,125</b>	<b>39,016</b>	<b>35,838</b>	<b>3,178</b>
<b>Capital outlays.....</b>				<b>49</b>		<b>49</b>
<b>Total expenditures.....</b>	<b>39,155</b>	<b>1,030</b>	<b>38,125</b>	<b>39,065</b>	<b>35,838</b>	<b>3,227</b>
Excess(deficiency) of revenues over (under) expenditures.....	(19,578)	(49)	19,529	(23,809)	(6,331)	17,478
<b>Other financing sources(uses):</b>						
Operating transfers in.....	19,578		(19,578)	22,296	22,296	
Operating transfers out.....				(3,023)		3,023
<b>Total other financing sources(uses)....</b>	<b>19,578</b>		<b>(19,578)</b>	<b>19,273</b>	<b>22,296</b>	<b>3,023</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....		(49)	(49)	(4,536)	15,965	20,501
<b>Fund balances, October 1.....</b>	<b>21,192</b>	<b>21,192</b>		<b>5,227</b>	<b>5,227</b>	
<b>Fund balances, September 30.....</b>	<b>\$21,192</b>	<b>\$21,143</b>	<b>(\$49)</b>	<b>\$691</b>	<b>\$21,192</b>	<b>\$20,501</b>



**County of El Paso, Texas**  
**District Attorney Drug Forfeiture Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Fines and forfeitures.....	\$30,000	\$5,849	(\$24,151)		\$25,384	\$25,384
Interest income.....		237	237			
<b>Total revenues.....</b>	<b>30,000</b>	<b>6,086</b>	<b>(23,914)</b>		<b>25,384</b>	<b>25,384</b>
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....	30,000	6,086	(23,914)		25,384	25,384
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(50,969)		50,969	(\$2,621)		2,621
<b>Total other financing sources(uses).....</b>	<b>(50,969)</b>		<b>50,969</b>	<b>(2,621)</b>		<b>2,621</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(20,969)	6,086	27,055	(2,621)	25,384	28,005
<b>Fund balances, October 1.....</b>	<b>28,006</b>	<b>28,006</b>		<b>2,622</b>	<b>2,622</b>	
<b>Fund balances, September 30.....</b>	<b>\$7,037</b>	<b>\$34,092</b>	<b>\$27,055</b>	<b>\$1</b>	<b>\$28,006</b>	<b>\$28,005</b>

County of El Paso, Texas  
Coliseum Tourist Promotion Special Revenue Fund  
Comparative Statements of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
Fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$505,000	\$504,999	(\$1)	\$250,000	\$288,356	\$38,356
Interest income.....		2,929	2,929		2,500	2,500
<b>Total revenues.....</b>	<b>505,000</b>	<b>507,928</b>	<b>2,928</b>	<b>250,000</b>	<b>290,856</b>	<b>40,856</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Personnel.....	289,224	281,943	7,281			
Operating.....	203,138	189,122	14,016	170,000	122,627	47,373
<b>Total culture and recreation.....</b>	<b>492,362</b>	<b>471,065</b>	<b>21,297</b>	<b>170,000</b>	<b>122,627</b>	<b>47,373</b>
Capital outlays.....	48,070	18,238	29,832	80,000	77,930	2,070
<b>Total expenditures.....</b>	<b>540,432</b>	<b>489,303</b>	<b>51,129</b>	<b>\$250,000</b>	<b>200,557</b>	<b>49,443</b>
Excess(deficiency) of revenues over (under) expenditures.....	(35,432)	18,625	54,057		90,299	90,299
<b>Fund balances, October 1.....</b>	<b>90,299</b>	<b>90,299</b>				
<b>Fund balances, September 30.....</b>	<b>\$54,867</b>	<b>\$108,924</b>	<b>\$54,057</b>		<b>\$90,299</b>	<b>\$90,299</b>

**County of El Paso, Texas**  
**Commissary Inmate Profit Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$250	\$250			
Miscellaneous.....	\$40,000	45,000	5,000	\$43,000	\$60,424	\$17,424
<b>Total revenues.....</b>	<b>40,000</b>	<b>45,250</b>	<b>5,250</b>	<b>43,000</b>	<b>60,424</b>	<b>17,424</b>
<b>Expenditures:</b>						
<b>General Government:</b>						
Operating.....	64,725	29,251	35,474	58,000	19,112	38,888
<b>Total general government.....</b>	<b>64,725</b>	<b>29,251</b>	<b>35,474</b>	<b>58,000</b>	<b>19,112</b>	<b>38,888</b>
<b>Capital outlays.....</b>	<b>58,862</b>	<b>2,870</b>	<b>55,992</b>	<b>58,000</b>	<b>1,993</b>	<b>56,007</b>
<b>Total expenditures.....</b>	<b>123,587</b>	<b>32,121</b>	<b>91,466</b>	<b>116,000</b>	<b>21,105</b>	<b>94,895</b>
Excess(deficiency) of revenues over (under) expenditures.....	(83,587)	13,129	96,716	(73,000)	39,319	112,319
<b>Fund balances, October 1.....</b>	<b>39,319</b>	<b>39,319</b>				
<b>Fund balances, September 30.....</b>	<b>(\$44,268)</b>	<b>\$52,448</b>	<b>\$96,716</b>	<b>(\$73,000)</b>	<b>\$39,319</b>	<b>\$112,319</b>

County of El Paso, Texas  
**County Clerk Records Management and Preservation Special Revenue Fund**  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$425,598	\$510,626	\$85,028	\$299,693	\$383,785	\$84,092
Interest income.....		570	570		1,136	1,136
<b>Total revenues.....</b>	<b>425,598</b>	<b>511,196</b>	<b>85,598</b>	<b>299,693</b>	<b>384,921</b>	<b>85,228</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....	250,325	250,126	199	57,971	48,504	9,467
Operating.....	45,391	40,294	5,097	40,457	38,049	2,408
<b>Total resource development.....</b>	<b>295,716</b>	<b>290,420</b>	<b>5,296</b>	<b>98,428</b>	<b>86,553</b>	<b>11,875</b>
Capital outlays.....	219,272	189,107	30,165	201,265	186,623	14,642
<b>Total expenditures.....</b>	<b>514,988</b>	<b>479,527</b>	<b>35,461</b>	<b>\$299,693</b>	<b>273,176</b>	<b>26,517</b>
Excess(deficiency) of revenues over (under) expenditures.....	(89,390)	31,669	121,059		111,745	111,745
Fund balances, October 1.....	111,745	111,745				
<b>Fund balances, September 30.....</b>	<b>\$22,355</b>	<b>\$143,414</b>	<b>\$121,059</b>		<b>\$111,745</b>	<b>\$111,745</b>

County of El Paso, Texas  
 Sheriff's Department Auction Proceeds Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$1,626	\$1,626			
Miscellaneous.....	\$130,000	130,000				
<b>Total revenues.....</b>	<b>130,000</b>	<b>131,626</b>	<b>1,626</b>			
<b>Expenditures:</b>						
<b>Public safety:</b>						
Operating.....	8,850		8,850			
<b>Total public safety.....</b>	<b>8,850</b>		<b>8,850</b>			
<b>Capital outlays.....</b>	<b>121,150</b>	<b>46,603</b>	<b>74,547</b>			
<b>Total expenditures.....</b>	<b>\$130,000</b>	<b>46,603</b>	<b>83,397</b>			
Excess(deficiency) of revenues over (under) expenditures.....		85,023	85,023			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$85,023</b>	<b>\$85,023</b>			

**County of El Paso, Texas**  
**Records Management and Preservation Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances – Budget and Actual**  
**Fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....		\$3,370	\$3,370			
Interest.....		4,730	4,730			
<b>Total revenues.....</b>		<b>8,100</b>	<b>8,100</b>			
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....	\$85,475	85,475				
Operating.....	6,525	6,375	150			
<b>Total resource development.....</b>	<b>92,000</b>	<b>91,850</b>	<b>150</b>			
<b>Total expenditures.....</b>	<b>92,000</b>	<b>91,850</b>	<b>150</b>			
Excess(deficiency) of revenues over (under) expenditures.....	(92,000)	(83,750)	8,250			
<b>Other financing sources(uses):</b>						
Operating transfers in.....	92,000	92,000				
<b>Total other financing sources(uses).....</b>	<b>\$92,000</b>	<b>92,000</b>				
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....		8,250	8,250			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$8,250</b>	<b>\$8,250</b>			

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**GRANTS**

**Adjudication of Drug Offenders**

This grant is awarded by the Texas Criminal Justice Division. The funding is to establish a specialized court to increase the prompt adjudication of controlled substance violation cases, asset forfeiture cases, and related cases originated and accepted for prosecution by the West Texas Multi-County Narcotics Task Force.

**Adolescent Drug and Alcohol Treatment Center**

The Texas Commission on Alcohol and Drug Abuse awarded this purchase of services contract to provide residential detoxification treatment for male and female adolescents. It also provides counseling, education and recreation therapy.

**Alcohol and Drug Abuse Services**

The Texas Commission on Alcohol and Drug Abuse awarded this purchase of services contract to provide detoxification, evaluation and referral services for eligible clients. It also provides counseling and medical treatment to these clients.

**Alternative School Program**

The Grant is awarded by the Upper Rio Grande Private Industry Council, Inc. through the Texas Office of the Governor. The funding is provided for outreach, intake and assessment, verification review, orientation, training, counseling, job development, and job placement services provided by the Juvenile Probation Department.

**Bailey Addition Project**

The Texas Department of Commerce and the County of El Paso have entered into a contract for the purpose of constructing a community sewage disposal facility. The facility will be for the benefit of the Bailey Addition and will consist of an aeration and evaporation ponding system or an equally acceptable facility.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**GRANTS**

**Community Development Program - Water/Sewer**

The Texas Department of Commerce and the County of El Paso have contracted to provide water and sewer services for the Lower Valley and the Westway Addition. The Lower Valley will have water lines constructed in four subdivisions. The Westway Addition will have a combination of water and sewer lines constructed with this grant.

**Community Development Program Westway Water District**

The Texas Department of Commerce has pledged funds to provide the Westway Community with a water well. This well will be constructed on property owned by the Westway Water Supply Corporation.

**Comprehensive Anti-DWI**

This Texas Department of Transportation grant provides for 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 drunk drivers' behavior in their jurisdiction.

**Comprehensive Domestic Violence Program**

This grant is funded by the Texas Criminal Justice Division. It is designed to deter and prevent family violence by (1) increased reporting of incidents of family violence; (2) providing protection for family violence victims through the filing of protective orders; and (3) prosecution of domestic violence cases.

**Computerized Criminal History Grant**

The funds are awarded by the Texas Criminal Justice Division. The purpose of this program is to improve the accuracy, completeness, timeliness and utility of criminal history record information in the state Computerized Criminal History System. The funds are used to acquire hardware and software to implement the electronic filing of the criminal history records.



**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**GRANTS**

**Court Master Title IV**

This grant is funded by the Texas Office of the Attorney General. The purpose of the grant is to provide services necessary to assure timely disposition of cases involving child support obligations. The enforcement of such cases is being conducted pursuant to Title IV, Part D, of the Federal Social Security Act.

**Criminal Justice Policy Council**

The Criminal Justice Council and the Texas Department of Criminal Justice entered into an intragency contract to perform a study of statewide sentencing dynamics. The purpose of the study is to provide the legislature with information necessary to perform a proper revision of the Penal Code and Statutes relating to sentencing in criminal cases.

**Cuadrilla Addition Project**

The Texas Department of Commerce and the County of El Paso have entered into a contract for the purpose of constructing a community sewage disposal facility. The facility will be for the benefit of the Cuadrilla Addition Community and will consist of an aeration and evaporation ponding system or an equally acceptable facility.

**Drug Abuse Resistance Education**

The Texas Criminal Justice Division awarded this grant for the purpose of providing training for students, teachers, P.T.A. groups, and school administrators on the dangers of drug and substance abuse among the youth. The grant also provides for training of D.A.R.E. officers on the drug problem and ways of preventing it.

**Drug Education Unit**

The funds for this program are provided by the Multi-County Task Force program income. This program was established to provide up-to-date drug education to schools, civic groups, churches, and business groups. The unit also provides informative displays at malls and shopping centers.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**GRANTS**

**El Paso Child Welfare Unit**

This is a county-wide, jointly financed, state administered and regionally operated child welfare program set up to meet the needs of children in the county who are in need of protection.

**Emergency Food and Shelter**

The funds are provided by the Federal Emergency Management Agency. The purpose of this funding is to assist in providing housing for families and individuals who, for various reasons, can no longer stay at designated emergency shelters. Rent and mortgage assistance is also provided for those eligible residents who are facing eminent eviction.

**E.P.C.A.D.S. Administration**  
**(El Paso County Alcohol and Drug Abuse Service)**

The County of El Paso provides matching funds for the El Paso County Alcohol and Drug Abuse Centers. The funds are used to pay administrative expenditures related to the Adolescent, Office of Treatment Improvement, and Alcohol and Drug Abuse grants.

**Female Adolescent Residential Treatment**

This unit of services contract is awarded by the City of El Paso through the Department of Housing and Urban Development, Community Block Grant Program. The purpose of this contract is to provide alcohol and drug abuse treatment services to persons whose income is less than or equal to 80% of the median income for the City of El Paso.

**Gang Violence Unit**

The funds are awarded by the Texas Criminal Justice Division. This program will provide funding to the El Paso County Attorney's Office for a juvenile gang violence unit. The unit will undertake cases involving juveniles in gangs who commit offenses, and will participate in and advise community groups.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**GRANTS**

**Homeless Prevention Program**

The City of El Paso through the Department of Housing and Urban Development, Community Block Grants Program has awarded this grant to provide temporary shelter for homeless and eminently homeless individuals.

**(HIDTA) Coordinator (High Intensity Drug Traffic Area)**

The Texas Criminal Justice Division awarded this grant to enable a commissioned peace officer to be assigned to Operation Alliance headquarters. Duties will entail the coordination of anti-drug trafficking activities supported by state and local initiatives.

**HUD (Housing and Urban Development)  
Community Development Block Grant**

This grant is awarded by the United States Department of Housing and Urban Development for the purpose of providing community development housing projects to lower-income families within El Paso County.

**Juvenile Corrections Program (Electronic Monitoring Program)**

The Texas Criminal Justice Division awarded this grant for the purpose of providing a correctional alternative through the use of electronic monitoring of offenders. The objective of the program is to provide a low-cost, continuous surveillance of offenders while they remain on probation in their homes, schools and jobs, without undue risk to public safety.

**Juvenile Justice Program/Intensive Community for Juvenile Justice**

This grant is awarded by the Texas Criminal Justice Division to provide salaries and fringe benefits for three full-time and one part-time detention worker to conduct a "boot camp" program. The goal of the program is to divert juveniles from commitment to the Texas Youth Commission by teaching them self-discipline, responsibility, life skills, work skills, and physical fitness.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**GRANTS**

**Juvenile Probation - Triad**

This grant is funded by the Texas Juvenile Probation Commission. It provides for the needs of multiple-problem children that are under the jurisdiction of a juvenile court and either mentally ill, mentally retarded, abused or neglected. The grant is administered by the Juvenile Board of El Paso County, the Life Management Center and the Texas Department of Human Services.

**Juvenile Screening Unit**

This grant is funded by the Texas Criminal Justice Division through the El Paso County Attorney's office. The unit is responsible for screening all cases involving juveniles to insure that all due process requirements relating to juveniles are met under the Texas Family Code.

**Motorcycle Unit Program**

This Multi-County Task Force generated program income account provides funding for this unit. Funds will be used to establish a motorcycle traffic section within the Sheriff's Department. The purpose of the program will be to provide traffic enforcement, narcotics interdiction and accident investigation.

**Nutrition AAA**

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

**Nutrition DHS**

This grant is funded by the Texas Department of Human Services and Community Development Program. The purpose of this grant is to provide noon-time meals at home to adults, ages 60 and older, who are unable to attend the regular lunch provided at local nutrition centers.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**GRANTS**

**Occupant Protection Selective Traffic Enforcement Project (S. T. E. P.)**

This grant is awarded by the State of Texas through the Texas Department of Transportation. This grant receives federal funds for implementation of the statewide traffic safety program. The program identifies safety problems and develops projects to address these problems.

**Office of Treatment Improvement**

This grant is awarded by the Texas Commission on Alcohol and Drug Abuse. It is awarded to enhance existing drug abuse programs by providing services to critical populations such as adolescents and hispanics.

**Patrol Vehicles Program**

The Multi-County Task Force generated program income funds are used for this program. These funds will be used to purchase eight patrol vehicles to utilize sheriff's reserve deputies and increase coverage of normally unpatrolled areas of El Paso County along the Texas/Mexico border.

**Peer Counseling Program**

This grant is awarded by the Texas Criminal Justice Division. The grant is an employee assistance program offering confidential help and guidance by trained Peer Counselors to all Texas Narcotics Control Program members and their family members experiencing a personal or professional crisis.

**Performance Reward Programs**

The Texas Department of Criminal Justice awarded these funds to complement and enhance existing corrections programs. The programs under this funding include: Adult Substance Abuse, Juvenile Substance Abuse, Gang Intervention, Personal Recognizance Bond, Literacy/Education Lab, Juvenile Aftercare Services, Electric Monitoring, Probation Violator, and Specialized Caseload.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**GRANTS**

**Preparation for Adult Living (PAL)**

This is a state administered child welfare program designed to provide services to prepare teenagers who are under Texas Department of Protective Regulatory Services conservatorship to live independently when they become adults.

**Purchase of Juvenile Services Grant**

The primary purpose of this Texas Criminal Justice Division grant is to enable the Juvenile Probation Department and the County of El Paso to comply with the Federal Juvenile Justice and Delinquency Prevention Act. It is awarded to purchase such services as medical, individual and family counseling, foster family home placement and placement in residential treatment facilities.

**Selective Investigations and Interdiction Unit**

This grant is awarded by the Texas Criminal Justice Division. The funds are used to target individuals with the objective of identifying drug related assets and resources subject to forfeiture in accordance with state and federal laws.

**Sheriff's Region VIII Training Academy**

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

**Special Investigations Group (Special Narcotics)**

The Texas Criminal Justice Division awarded these funds to identify, investigate and apprehend individuals involved in all facets of organized crime within the 34th State Judicial District.

**State General Assistance**

This State funded grant provides electric, water, gas and telephone services to certain eligible needy people. These services are administered by project care, a state funded agency.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**GRANTS**

**State Legalization Impact Assistance Grant (S.L.I.A.G.)**

The Texas Department of Human Services has awarded the State Legalization Impact Assistance Grant to be used exclusively for individuals going through the amnesty process. The program provides for food, utilities, housing, clothing, prescriptions and other basic necessities.

**T.D.C.A. Jobs Bill**

This grant is used for street and drainage improvements and for resurfacing streets and roads.

**Texas Community Development Program - Azaleas Subdivision**

The Texas Department of Commerce and the County of El Paso have contracted to provide water and sewer facilities in the Colonia de las Azaleas Subdivision.

**T.C.A.D.A. Female Adolescents**

**Texas Commission on Alcohol and Drug Abuse**

This grant is awarded by the Texas Commission on Alcohol and Drug Abuse. The funding is to provide alcohol and drug abuse treatment services to female adolescents.

**TERP Nutritional**

This grant is awarded by the Texas Department of Human Services. The funding provides payment to vendors for utility, food, and housing services for certain eligible people.

**TERP Oil and Gas Overcharge**

This grant is awarded by the Texas Department of Human Services. The grant provides payments to vendors of energy utility services for certain eligible people.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1993**

**GRANTS**

**Victim Assistance/County Attorney Program**

The Texas Criminal Justice Division has awarded this grant to enable expansion of the existing victim witness program. Services to be provided include: crisis intervention counseling, transportation to: hospitals, police headquarters, prosecutors' offices and courts, assistance in securing compensation benefits and impact statements, and assistance in obtaining protective orders.

**Victim Witness Service**

This grant was awarded by the Texas Criminal Justice Division. The grant provides for counseling of victims and witnesses of criminal acts and referral of such victims to the appropriate social service agencies for shelter and for specialized long-term counseling.

**West Texas Multi-County Narcotics Task Force**

This grant is funded by the Texas Criminal Justice Division. The program will coordinate the apprehension and prosecution of major drug traffickers in a six county area along the Rio Grande River and the Texas international border with Mexico. The task force fills a void for narcotics intradiction and investigation in the vast remote areas along the border.



**County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet - Grant Funds  
For the year ended September 30, 1993  
(With comparative totals for the year ended September 30, 1992)**

Fund	Assets				Liabilities				Fund Balances	Total Liabilities and Fund Balances	
	Cash- Demand Deposits	Investments Texpool	Accounts Receivable	Total Assets	Vouchers Payable	Accrued Payroll Liabilities	Due to Other Funds	Due to Other Governments			Total Liabilities
Adjudication of drug offenders.....			\$47,201	\$47,201	\$381	\$5,623	\$31,487		\$37,491	\$9,710	\$47,201
Adolescent drug and alcohol treatment.....	\$99,470		34,348	133,818	8,607	3,689		\$290	12,586	121,232	133,818
Alcohol and drug abuse services.....			125,751	125,751	14,421	40,699	70,631		125,751		125,751
Alternative school program.....			21,525	21,525	98	3,014	17,855		20,967	558	21,525
Auto Theft Prevention Task Force.....			81,500	81,500	81	6,223	75,195		81,499	1	81,500
Community development- water/sewer.....	155			155						155	155
Comprehensive anti dwi.....			1,563	1,563	503		1,060		1,563		1,563
Computerized Criminal History Grant.....	1,928		12,243	14,171	17	2,984			3,001	11,170	14,171
Court master (A.G. Title IV).....			32,121	32,121	132				31,989		32,121
Cuadrilla addition project.....			2,562	2,562						2,562	2,562
Drug abuse resistance education.....	2,667		3,014	5,681	829				829	4,852	5,681
Drug education unit.....			8,670	8,670	3,033				5,637	8,670	8,670
El Paso County Child Welfare Unit.....	140,991	\$116,000	100,353	357,344	107,864	137		89	108,090	249,254	357,344
Emergency Food & Shelter.....	19			19	19				19		19
E.P.C.A.D.S. administration.....	5,413			5,413						5,413	5,413
Female adolescent.....	9,022			9,022						9,022	9,022
Gang Violence Unit.....			2,718	2,718		1,599	1,119		2,718		2,718
Homeless prevention program.....	306			306						306	306
Hud community development block grant....	22,928			22,928	121				121	22,807	22,928
H.I.D.T.A. coordinator.....			23,497	23,497	1,327	2,043	20,127		23,497		23,497
Juvenile justice program.....			21,337	21,337	64	4,409	15,304		19,777	1,560	21,337
Juvenile probation - triad.....	50,752		23,333	74,085	28,303				28,303	45,782	74,085
Juvenile screening unit.....	2,086		2,448	4,534	8	656			664	3,870	4,534
Nutrition AAA/DHS.....	6,800		285,779	292,579	2,172	7,294	6,670		16,136	276,443	292,579
Occupant Protection S.T.E.P.....			11,594	11,594			5,795		5,795	5,799	11,594
Office of treatment improvement.....			33,938	33,938	1,291	4,101	28,145		33,537	401	33,938
Peer Counseling Program.....			17,703	17,703			17,703		17,703		17,703
Performance reward programs.....	482,790		771	483,561	9,214	22,978			32,192	451,369	483,561
Preparation For Adult Living.....	5,533		4,503	10,036	36				36	10,000	10,036
Purchase of services- juveniles.....			21,374	21,374	7,290		7,133		14,423	6,951	21,374
Selective invest. & interdiction.....			185,740	185,740	4,051	15,363	166,326		185,740		185,740
Sheriff's training academy.....	75,694		17,533	93,227	22,044	1,956			24,000	69,227	93,227
Special investigations group.....	31,962		1,354	33,316	3,675		16,713		20,388	12,928	33,316
S.L.I.A.G. program.....	1,655		2,603	4,258	113				113	4,145	4,258
Tdca - jobs bill.....	11,251			11,251						11,251	11,251
Texas community development program.....	6,004			6,004						6,004	6,004
T.C.A.D.A. female adolescent.....	8			8						8	8
T.E.R.P. nutritional services.....			5,033	5,033			3,795	950	4,745	288	5,033
T.E.R.P. -oil and gas overcharge.....			35,275	35,275	22,498		1,298		23,796	11,479	35,275
Victim assistance county attorney.....			11,386	11,386	1,030	2,153	7,463		10,646	740	11,386
Victim witness services.....			13,655	13,655	6,043	1,565	1,051		8,659	4,996	13,655
West Texas multi-county task force.....			423,835	423,835	12,906	27,980	373,408	170	414,464	9,371	423,835
<b>Balances September 30, 1993</b>	<b>\$957,434</b>	<b>\$116,000</b>	<b>\$1,616,260</b>	<b>\$2,689,694</b>	<b>\$258,171</b>	<b>\$154,466</b>	<b>\$905,904</b>	<b>\$1,499</b>	<b>\$1,320,040</b>	<b>\$1,369,654</b>	<b>\$2,689,694</b>
<b>Balances September 30, 1992</b>	<b>\$888,725</b>		<b>\$1,584,687</b>	<b>\$2,473,412</b>	<b>\$683,334</b>	<b>\$147,575</b>	<b>\$739,184</b>	<b>\$1,410</b>	<b>\$1,571,503</b>	<b>\$901,909</b>	<b>\$2,473,412</b>

County of El Paso, Texas  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Grant Funds  
For the year ended September 30, 1993  
(With Comparative totals for the year ended September 30, 1992)

Fund	Beginning Balance	Revenues	Expenditures (Current)	Net Change in Fund Balances During the Year	Ending Balance
Adjudication of drug offenders.....	\$2,730	\$170,594	\$163,614	\$6,980	\$9,710
Adolescent drug and alcohol treatment.....	7,813	426,307	312,888	113,419	121,232
Alcohol and drug abuse services.....	29,540	1,193,727	1,223,267	(29,540)	
Alternative school program.....		79,692	79,134	558	558
Auto Theft Prevention Task Force.....		81,500	81,499	1	1
Bailey addition project.....	17,537	45,728	63,265	(17,537)	
Community development—water/sewer.....	155				155
Community development—westway water district.....		190	190		
Comprehensive anti dwi.....		4,555	4,555		
Comprehensive domestic violence program.....	18,212		18,212	(18,212)	
Computerized Criminal History Grant.....		166,489	155,319	11,170	11,170
Court master (A.G. Title IV).....		157,196	157,196		
Criminal justice policy council grant.....		4,242	4,242		
Coadrilla addition project.....	19,555		16,993	(16,993)	2,562
Drug abuse resistance education.....	4,718	24,457	24,323	134	4,852
Drug education unit.....		8,670	8,670		
El Paso County Child Welfare Unit.....		1,340,162	1,090,908	249,254	249,254
Emergency food & shelter.....		19,575	19,575		
E.P.C.A.D.S. administration.....	4,569	158,335	157,491	844	5,413
Female adolescent.....		38,723	29,701	9,022	9,022
Gang Violence Unit.....		2,718	2,718		
Homeless prevention program.....	306	15,311	15,311		306
Hud community development block grant.....	5,832	18,700	1,725	16,975	22,807
H.I.D.T.A. coordinator.....	149	73,977	74,126	(149)	
Juvenile corrections program.....	606		606	(606)	
Juvenile justice program.....	5,909	127,551	131,900	(4,349)	1,560
Juvenile probation—triad.....	18,383	238,085	210,686	27,399	45,782
Juvenile screening unit.....	1,349	58,521	56,000	2,521	3,870
Nutrition AAA/DHS.....	230,789	2,467,327	2,421,673	45,654	276,443
Occupant Protection S.T.E.P.....		15,429	9,630	5,799	5,799
Office of treatment improvement.....	663	201,577	201,839	(262)	401
Peer Counseling Program.....		17,703	17,703		
Performance reward programs.....	403,248	787,785	739,664	48,121	451,369
Preparation For Adult Living.....		19,438	9,438	10,000	10,000
Purchase of services—juveniles.....	6,951	58,072	58,072		6,951
Selective investigations and interdiction.....	3,850	669,719	673,569	(3,850)	
Sheriff's training academy.....	46,371	229,768	206,912	22,856	69,227
Special investigations group.....	39,486	8,154	34,712	(26,558)	12,928
S.L.I.A.G. program.....		53,518	49,373	4,145	4,145
Tdca—jobs bill.....	11,251				11,251
Texas community development program.....	5,790		(214)	214	6,004
T.C.A.D.A. female adolescent.....	8				8
T.E.R.P.—nutritional services.....	182	106,248	106,142	106	288
T.E.R.P.—oil and gas overcharge.....	6,873	167,342	162,736	4,606	11,479
Victim assistance county attorney.....	140	62,695	62,095	600	740
Victim witness services.....	2	30,244	25,250	4,994	4,996
West Texas multi—county task force.....	8,942	1,290,125	1,289,696	429	9,371
<b>Balances September 30, 1993.....</b>	<b>\$901,909</b>	<b>\$10,640,149</b>	<b>\$10,172,404</b>	<b>\$467,745</b>	<b>\$1,369,654</b>
<b>Balances September 30, 1992.....</b>	<b>\$426,124</b>	<b>\$9,956,635</b>	<b>\$9,480,850</b>	<b>\$475,785</b>	<b>\$901,909</b>

**County of El Paso, Texas**  
**Special Revenue Fund**  
**Comparative Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Grants Funds**  
**Fiscal years ended September 30, 1993 and 1992**

	1993	1992
<b>Revenues:</b>		
Intergovernmental revenues.....	\$8,682,317	\$7,668,930
Interest income.....	4,508	3,341
Miscellaneous.....	165,609	574,483
<b>Total revenues.....</b>	<b>8,852,434</b>	<b>8,246,754</b>
<b>Expenditures:</b>		
<b>Administration of justice:</b>		
Personnel.....	2,977,817	2,536,580
Operating.....	1,019,215	1,247,993
<b>Total administration of justice.....</b>	<b>3,997,032</b>	<b>3,784,573</b>
<b>Health and welfare:</b>		
Personnel.....	403,127	1,204,775
Operating.....	2,285,507	1,449,193
<b>Total health and welfare.....</b>	<b>2,688,634</b>	<b>2,653,968</b>
<b>Community services:</b>		
Personnel.....	1,394,248	1,591,542
Operating.....	1,716,279	944,858
<b>Total community services.....</b>	<b>3,110,527</b>	<b>2,536,400</b>
<b>Capital outlays.....</b>	<b>200,920</b>	<b>437,163</b>
<b>Total expenditures.....</b>	<b>9,997,113</b>	<b>9,412,104</b>
Excess(deficiency) of revenues over (under) expenditures.....	(1,144,679)	(1,165,350)
<b>Other financing sources(uses):</b>		
Operating transfers in.....	1,787,715	1,709,881
Operating transfers out.....	(175,291)	(68,746)
<b>Total other financing sources(uses).....</b>	<b>1,612,424</b>	<b>1,641,135</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	467,745	475,785
<b>Fund balances, October 1.....</b>	<b>901,909</b>	<b>426,124</b>
<b>Fund balances, September 30.....</b>	<b>\$1,369,654</b>	<b>\$901,909</b>

**County of El Paso, Texas**  
**Special Revenue Funds**  
**Statement of Revenues - Grant Funds**  
**For the year ended September 30, 1993**  
**(With comparative totals for the year ended September 30, 1992)**

Funds	Federal/ State Grants	Inter- governmental	Interest	Other	Total Revenues	Transfers In	Total Revenues and Other Financing Sources
Adjudication of drug offenders.....	\$111,738	\$20,624			\$132,362	\$38,232	\$170,594
Adolescent drug and alcohol treatment.....	416,171	8,689		\$1,447	426,307		426,307
Alcohol and drug abuse services.....	1,154,720	13,968		25,039	1,193,727		1,193,727
Alternative school program.....	79,192			500	79,692		79,692
Auto Theft Prevention Task Force.....		81,500			81,500		81,500
Bailey addition.....	45,728				45,728		45,728
Community development - westway water district..	190				190		190
Comprehensive anti dwi.....	4,555				4,555		4,555
Computerized Criminal History Grant.....	116,489				116,489	50,000	166,489
Court master (A.G. Title IV).....	157,196				157,196		157,196
Criminal justice policy council grant.....	4,242				4,242		4,242
Drug abuse resistance education.....	9,323				9,323	15,134	24,457
Drug education unit.....		8,670			8,670		8,670
El Paso County Child Welfare Unit.....	1,030,468		\$1,945	16,849	1,049,262	290,900	1,340,162
Emergency food & shelter.....	19,575				19,575		19,575
E.P.C.A.D.S. administration.....		158,335			158,335		158,335
Female adolescent.....		38,723			38,723		38,723
Gang Violence Unit.....	2,718				2,718		2,718
Homeless prevention program.....		15,311			15,311		15,311
Hud community development block grant.....				672	672	18,028	18,700
H.I.D.T.A. coordinator.....	73,977				73,977		73,977
Juvenile justice program.....	41,255	6,877			48,132	79,419	127,551
Juvenile probation - triad.....	156,279	19,306			175,585	62,500	238,085
Juvenile screening unit.....	10,436				10,436	48,085	58,521
Nutrition AAA/DHS.....	228,240	1,243,182	2,563	122,052	1,596,037	871,290	2,467,327
Occupant Protection S.T.E.P.....	15,429				15,429		15,429
Office of treatment improvement.....	201,577				201,577		201,577
Peer Counseling Program.....		17,703			17,703		17,703
Performance reward programs.....	787,785				787,785		787,785
Preparation For Adult Living.....	9,438	10,000			19,438		19,438
Purchase of services - juveniles.....	58,072				58,072		58,072
Selective invest. & interdiction.....	669,719				669,719		669,719
Sheriff's training academy.....		79,125			79,125	150,643	229,768
Special investigations group.....	8,154				8,154		8,154
S.L.I.A.G. program.....	53,518				53,518		53,518
T.E.R.P. - nutritional services.....	53,124	5,033			58,157	48,091	106,248
T.E.R.P. - oil and gas overcharge.....	81,369	12,767			94,136	73,206	167,342
Victim assistance county attorney.....	31,932				31,932	30,763	62,695
Victim witness services.....	13,398	6,372		(950)	18,820	11,424	30,244
West Texas multi-county task force.....	551,957	738,168			1,290,125		1,290,125
<b>Balances September 30, 1993.....</b>	<b>\$6,197,964</b>	<b>\$2,484,353</b>	<b>\$4,508</b>	<b>\$165,609</b>	<b>\$8,852,434</b>	<b>\$1,787,715</b>	<b>\$10,640,149</b>
<b>Balances September 30, 1992.....</b>	<b>\$6,166,795</b>	<b>\$1,502,135</b>	<b>\$3,341</b>	<b>\$574,483</b>	<b>\$8,246,754</b>	<b>\$1,709,881</b>	<b>\$9,956,635</b>

County of El Paso, Texas  
Special Revenue Funds  
Statement of Expenditures - Grant Funds  
For the year ended September 30, 1993  
(With comparative totals for the year ended September 30, 1992)

Funds	Administra- tion of Justice	Health and Welfare	Community Services	Capital Outlays	Total Expenditure	Transfers Out	Total Expenditures and Other Financing Uses
Adjudication of drug offenders.....	\$163,495			\$119	\$163,614		\$163,614
Adolescent drug and alcohol treatment.....			\$306,079	4,940	311,019	\$1,869	312,888
Alcohol and drug abuse services.....			1,219,712	3,555	1,223,267		1,223,267
Alternative school program.....			79,134		79,134		79,134
Auto Theft Prevention Task Force.....	81,499				81,499		81,499
Bailey addition project.....		\$46,230			46,230	17,035	63,265
Community development - westway water district..			190		190		190
Comprehensive anti dwi.....	4,555				4,555		4,555
Comprehensive domestic violence.....	17				17	18,195	18,212
Computerized Criminal History Grant.....	43,500			111,819	155,319		155,319
Court master (A.G. Title IV).....	157,196				157,196		157,196
Criminal justice policy council grant.....	4,242				4,242		4,242
Cuadrilla addition project.....						16,993	16,993
Drug abuse resistance education.....	21,430			2,893	24,323		24,323
Drug education unit.....	6,812			1,858	8,670		8,670
El Paso County Child Welfare Unit.....			1,090,908		1,090,908		1,090,908
Emergency food & shelter.....		19,575			19,575		19,575
E.P.C.A.D.S. administration.....			157,491		157,491		157,491
Female adolescent.....			29,701		29,701		29,701
Gang Violence Unit.....	2,718				2,718		2,718
Homeless prevention program.....			15,311		15,311		15,311
Hud community development block grant.....			1,725		1,725		1,725
H.I.D.T.A. coordinator.....	74,126				74,126		74,126
Juvenile corrections program.....						606	606
Juvenile justice program.....	125,992				125,992	5,908	131,900
Juvenile probation - triad.....	210,686				210,686		210,686
Juvenile screening unit.....	56,000				56,000		56,000
Nutrition AAA/DHS.....		2,304,578		2,410	2,306,988	114,685	2,421,673
Occupant Protection S.T.E.P.....	9,630				9,630		9,630
Office of treatment improvement.....			201,052	787	201,839		201,839
Peer Counseling Program.....	11,328			6,375	17,703		17,703
Performance reward programs.....	688,723			50,941	739,664		739,664
Preparation For Adult Living.....			9,438		9,438		9,438
Purchase of services - juveniles.....	58,072				58,072		58,072
Selective investigations and interdiction.....	664,848			8,721	673,569		673,569
Sheriff's training academy.....	206,727			185	206,912		206,912
Special investigations group.....	34,452			260	34,712		34,712
S.L.I.A.G. program.....		49,373			49,373		49,373
Texas community development program.....			(214)		(214)		(214)
T.E.R.P. - nutritional services.....		106,142			106,142		106,142
T.E.R.P. - oil and gas overcharge.....		162,736			162,736		162,736
Victim assistance county attorney.....	62,095				62,095		62,095
Victim witness services.....	25,250				25,250		25,250
West Texas multi-county task force.....	1,283,639			6,057	1,289,696		1,289,696
<b>Balances September 30, 1993.....</b>	<b>\$3,997,032</b>	<b>\$2,688,634</b>	<b>\$3,110,527</b>	<b>\$200,920</b>	<b>\$9,997,113</b>	<b>\$175,291</b>	<b>\$10,172,404</b>
<b>Balances September 30, 1992.....</b>	<b>\$3,784,573</b>	<b>\$2,653,968</b>	<b>\$2,536,400</b>	<b>\$437,163</b>	<b>\$9,412,104</b>	<b>\$68,746</b>	<b>\$9,480,850</b>

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# **DEBT SERVICE FUNDS**

**Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.**

**EL PASO COUNTY, TEXAS**  
**Purposes of Debt Service Funds**  
**September 30, 1993**

**General Obligation Refunding, Series 1985**

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of the jail.

**General Obligation, Series 1986A**

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of a juvenile justice center.

**General Obligation Refunding, Series 1986B**

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of an equestrian complex.

**General Obligation, Series 1987**

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the reconstruction of the county courthouse facilities.

**General Obligation, Series 1988**

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of a new courthouse.

**Variable Rate Demand General Obligation  
Certificates of Obligation, Series 1988**

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the acquisition of a building to serve as an auxiliary county facility.

**Variable Rate Demand General Obligation  
Certificate of Obligation, Series 1988 - Revolving Fund**

This is a reserve fund set up to hold the excess amount of interest that is budgeted in the Debt Series-Variable Rate Demand General Obligation Certificates of Obligation-Series 1988 each year as mandated in the order authorizing the issuance of certificates of obligations.



**EL PASO COUNTY, TEXAS**  
**Purposes of Debt Service Funds**  
**September 30, 1993**

**Contractual Obligation, Series 1989**

This fund is used for payment of principal and interest on bonds issued to pay expenditures incurred for the purchase of computer equipment.

**Contractual Obligation, Series 1990**

This fund is used for payment of principal and interest on bonds issued to pay expenditures incurred for the purchase of computer equipment.

**Contractual Obligation, Series 1990A**

This fund is used for payment of principal and interest for the new furniture purchased for the new courthouse.

**General Obligation Certificate of Obligation, Series 1990**

This fund is used for payment of principal and interest on bonds issued to pay for the construction of a morgue, an Ascarate Park substation, the renovation of the old juvenile justice center and construction of the new courthouse.

**Contractual Obligation, Series 1991**

This fund is used for payment of principal and interest for the purchase of equipment for Data Processing.

**Certificate of Obligation, Series 1991**

This fund is used for the payment of principal and interest for the development of tourism for El Paso County and for the El Paso Convention Center.

**General Obligation Refunding, Series 1992**

This fund is used for the payment of principal and interest on bonds issued to pay a settlement on the Sports Facility and Refunding Variable Rate Demand General Obligation Certificate of Obligation, Series 1988.

**EL PASO COUNTY, TEXAS**  
**Purposes of Debt Service Funds**  
**September 30, 1993**

**Certificate of Obligations, Series 1992A**

This fund is used for the payment of principal and interest on bonds issued to pay expenditures incurred for the improvement of the jail and construction of Ascarate Park Swimming Pool.

**General Obligation Refunding, Series 1992B**

This fund is used for the payment of principal and interest on bonds issued to advance refund portions of the General Obligation Refunding Bonds, Series 1985, 1986B, 1986 and General Obligation Bonds, Series 1986A.

**General Obligation Refunding Bonds, Series 1993A**

This fund is used for the payment of principal and interest on bonds issued to construct a Jail Annex Facility to house prisoners to alleviate overcrowding of the main County Sheriff Detention Facility in Downtown El Paso.

**General Obligation Refunding Bonds, Series 1993B**

This fund is used for the payment of principal and interest on bonds issued to advance refund portions of the General Obligation Bonds, Series 1986A, 1986B, 1988, and Certificates of Obligation, Series 1990. The Parking Facility Revenue Certificates of Obligation, Series 1989 were fully refunded.

**County of El Paso, Texas**  
**Debt Service Funds**  
**Combining Balance Sheets**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the fiscal year ended**  
**September 30, 1992)**

	General Obligation Refunding Bonds Series 1985	General Obligation Bonds Series 1986A	General Obligation Refunding Bonds Series 1986B	General Obligation Bonds Series 1987
<b>Assets</b>				
Cash.....	\$615	\$344	\$8,944	\$142
Investments.....	22,906	24,217	223,385	41,799
Receivables:				
Interest.....	12,077	5,120	9,131	11,885
Taxes.....				
Accounts.....				
Due from other funds.....	969,428			
<b>Total assets</b> .....	<b>\$1,005,026</b>	<b>\$29,681</b>	<b>\$241,460</b>	<b>\$53,826</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Vouchers payable.....				
Due to other funds.....				\$53,826
Deferred revenues.....				
<b>Total liabilities</b> .....				<b>53,826</b>
<b>Fund balances:</b>				
Reserved for debt service.....	\$1,005,026	\$29,681	\$241,460	
<b>Total fund balances</b> .....	<b>1,005,026</b>	<b>29,681</b>	<b>241,460</b>	
<b>Total liabilities and fund balances</b> .....	<b>\$1,005,026</b>	<b>\$29,681</b>	<b>\$241,460</b>	<b>\$53,826</b>

**County of El Paso, Texas**  
**Debt Service Funds**  
**Combining Balance Sheets**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the fiscal year ended**  
**September 30, 1992)**

	<b>General Obligation Bonds Series 1988</b>	<b>Variable Rate Demand General Obligation Certificates of Obligation Series 1988</b>	<b>Contractual Obligation Bonds Series 1989</b>	<b>Contractual Obligation Bonds Series 1990</b>
<b>Assets</b>				
Cash.....	\$112	\$1,400	\$2,422	\$1,637
Investments.....	182,312	4,014	4,723	
Receivables:				
Interest.....	19,003	127	1,957	842
Taxes.....				
Accounts.....				9,784
Due from other funds.....				
<b>Total assets</b> .....	<u>\$201,427</u>	<u>\$5,541</u>	<u>\$9,102</u>	<u>\$12,263</u>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Vouchers payable.....				
Due to other funds.....		\$5,541	\$9,102	
Deferred revenues.....				
<b>Total liabilities</b> .....		<u>5,541</u>	<u>9,102</u>	
<b>Fund balances:</b>				
Reserved for debt service.....	\$201,427			\$12,263
<b>Total fund balances</b> .....	<u>201,427</u>			<u>12,263</u>
<b>Total liabilities and fund balances</b> .....	<u>\$201,427</u>	<u>\$5,541</u>	<u>\$9,102</u>	<u>\$12,263</u>

County of El Paso, Texas  
Debt Service Funds  
Combining Balance Sheets  
For the fiscal year ended September 30, 1993  
(With comparative totals for the fiscal year ended  
September 30, 1992)

	Contractual Obligation Bonds Series 1990A	General Obligation Certificates of Obligation Series 1990	Contractual Obligation Bonds Series 1991	General Obligation Refunding Bonds Series 1992	Certificates of Obligation Series 1992A
<b>Assets</b>					
Cash.....	\$99	\$98		\$146	\$173
Investments.....	4,668	638,465		363	1,076
Receivables:					
Interest.....	4,410	32,013		3,024	4,710
Taxes.....					
Accounts.....			\$4,464		
Due from other funds.....					
<b>Total assets.....</b>	<b>\$9,177</b>	<b>\$670,576</b>	<b>\$4,464</b>	<b>\$3,533</b>	<b>\$5,959</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Vouchers payable.....					
Due to other funds.....			\$69		
Deferred revenues.....					
<b>Total liabilities.....</b>			<b>69</b>		
<b>Fund balances:</b>					
Reserved for debt service.....	\$9,177	\$670,576	4,395	\$3,533	\$5,959
<b>Total fund balances.....</b>	<b>9,177</b>	<b>670,576</b>	<b>4,395</b>	<b>3,533</b>	<b>5,959</b>
<b>Total liabilities and fund balances.....</b>	<b>\$9,177</b>	<b>\$670,576</b>	<b>\$4,464</b>	<b>\$3,533</b>	<b>\$5,959</b>

**County of El Paso, Texas**  
**Debt Service Funds**  
**Combining Balance Sheets**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the fiscal year ended**  
**September 30, 1992)**

	General	General	General	Totals	
	Obligation Refunding Bonds Series 1992B	Obligation Refunding Bonds Series 1993B	Obligation Jail Bonds Series 1993A	1993	1992
<b>Assets</b>					
Cash.....	\$51	\$369	\$368	\$16,920	\$25,222
Investments.....	1,400	104,000	253,000	1,506,328	1,399,946
Receivables:					
Interest.....	23,835	5,070	2,084	135,288	104,797
Taxes.....					
Accounts.....				14,248	17,575
Due from other funds.....				969,428	
<b>Total assets.....</b>	<b>\$25,286</b>	<b>\$109,439</b>	<b>\$255,452</b>	<b>\$2,642,212</b>	<b>\$1,547,540</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Vouchers payable.....					\$20,837
Due to other funds.....				\$68,538	
Deferred revenues.....					
<b>Total liabilities.....</b>				<b>68,538</b>	<b>20,837</b>
<b>Fund balances:</b>					
Reserved for debt service.....	\$25,286	\$109,439	\$255,452	2,573,674	1,526,703
<b>Total fund balances.....</b>	<b>25,286</b>	<b>109,439</b>	<b>255,452</b>	<b>2,573,674</b>	<b>1,526,703</b>
<b>Total liabilities and fund balances.....</b>	<b>\$25,286</b>	<b>\$109,439</b>	<b>\$255,452</b>	<b>\$2,642,212</b>	<b>\$1,547,540</b>

County of El Paso, Texas  
Debt Service Funds  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal year ended September 30, 1993  
(With comparative totals for the fiscal year ended  
September 30, 1992)

	General Obligation Refunding Bonds Series 1985	General Obligation Bonds Series 1986A	General Obligation Refunding Bonds Series 1986B	General Obligation Bonds Series 1987	General Obligation Bonds Series 1988
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem property taxes.....	\$1,731,706	\$512,268		\$834,778	\$1,138,144
Hotel occupancy taxes.....			\$92,036		
<b>Total taxes.....</b>	<b>1,731,706</b>	<b>512,268</b>	<b>92,036</b>	<b>834,778</b>	<b>1,138,144</b>
<b>Intergovernmental revenues:</b>					
Reimbursement - City.....					
Reimbursement - Central Appraisal District.....					
<b>Total intergovernmental revenues.....</b>					
Interest earnings.....	10,876	5,022	10,548	12,378	17,467
<b>Total revenues.....</b>	<b>1,742,582</b>	<b>517,290</b>	<b>102,584</b>	<b>847,156</b>	<b>1,155,611</b>
<b>Expenditures:</b>					
<b>Debt Service:</b>					
Principal .....	1,500,000	380,000	125,000	815,000	215,000
Interest.....	366,570	191,093	45,632	50,530	901,205
Advance refunding escrow.....					
Other - refunding bond issuance costs.....					
Arbitrage rebate.....					
<b>Total expenditures.....</b>	<b>1,866,570</b>	<b>571,093</b>	<b>170,632</b>	<b>865,530</b>	<b>1,116,205</b>
Excess (deficiency) of revenues over (under) expenditures.....	(123,988)	(53,803)	(68,048)	(18,374)	39,406
<b>Other financing sources(uses):</b>					
Operating transfers in.....	946,059				
Operating transfers out.....					
Proceeds of bonds .....					
Proceeds of refunding bonds.....		497,345	538,179		4,054,429
Payment to refunded bond escrow agent.....		(497,345)	(538,179)		(4,054,429)
<b>Total other financing sources (uses).....</b>	<b>946,059</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	822,071	(53,803)	(68,048)	(18,374)	39,406
<b>Fund balances, October 1.....</b>	<b>113,655</b>	<b>83,484</b>	<b>309,508</b>	<b>72,200</b>	<b>162,021</b>
Residual equity transfer in .....	69,300				
Residual equity transfer out .....				(\$53,826)	
<b>Fund balances, September 30.....</b>	<b>\$1,005,026</b>	<b>\$29,681</b>	<b>\$241,460</b>		<b>\$201,427</b>

**County of El Paso, Texas**  
**Debt Service Funds**  
**Combining Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the fiscal year ended**  
**September 30, 1992)**

	Contractual Obligation Bonds Series 1991	Certificates of Obligation Series 1991	General Obligation Refunding Bonds Series 1992	Certificates of Obligation Series 1992A
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem property taxes.....	\$38,470		\$284,464	\$508,413
Hotel occupancy taxes.....				
<b>Total taxes.....</b>	<b>38,470</b>		<b>284,464</b>	<b>508,413</b>
<b>Intergovernmental revenues:</b>				
Reimbursement - City.....	24,127			
Reimbursement - Central Appraisal District.....	5,604			
<b>Total intergovernmental revenues.....</b>	<b>29,731</b>			
Interest earnings.....	228		3,177	5,232
<b>Total revenues.....</b>	<b>68,429</b>		<b>287,641</b>	<b>513,645</b>
<b>Expenditures:</b>				
<b>Debt Service:</b>				
Principal .....	60,000		80,000	
Interest.....	9,753		224,755	540,438
Advance refunding escrow.....				
Other - refunding bond issuance costs.....				
Arbitrage rebate.....				
<b>Total expenditures.....</b>	<b>69,753</b>		<b>304,755</b>	<b>540,438</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,324)		(17,114)	(26,793)
<b>Other financing sources(uses):</b>				
Operating transfers in.....				
Operating transfers out.....				
Proceeds of bonds .....				
Proceeds of refunding bonds.....				
Payment to refunded bond escrow agent.....				
<b>Total other financing sources (uses).....</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(1,324)		(17,114)	(26,793)
<b>Fund balances, October 1.....</b>	<b>5,719</b>	<b>\$831</b>	<b>20,647</b>	<b>32,752</b>
Residual equity transfer in .....				
Residual equity transfer out .....		(\$831)		
<b>Fund balances, September 30.....</b>	<b>\$4,395</b>		<b>\$3,533</b>	<b>\$5,959</b>



County of El Paso, Texas  
Debt Service Funds  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal year ended September 30, 1993  
(With comparative totals for the fiscal year ended  
September 30, 1992)

	Variable Rate Demand General Obligation Certificates of Obligation Series 1988	Contractual Obligation Bonds Series 1989	Contractual Obligation Bonds Series 1990	Contractual Obligation Bonds Series 1990A	General Obligation Certificates of Obligation Series 1990
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem property taxes.....		\$146,771	\$79,452	\$571,213	\$746,596
Hotel occupancy taxes.....					
<b>Total taxes.....</b>		<b>146,771</b>	<b>79,452</b>	<b>571,213</b>	<b>746,596</b>
<b>Intergovernmental revenues:</b>					
Reimbursement - City.....			52,880		
Reimbursement - Central Appraisal District.....			12,282		
<b>Total intergovernmental revenues.....</b>			<b>65,162</b>		
Interest earnings.....	\$1,335	2,163	3,403	4,395	31,429
<b>Total revenues.....</b>	<b>1,335</b>	<b>148,934</b>	<b>148,017</b>	<b>575,608</b>	<b>778,025</b>
<b>Expenditures:</b>					
<b>Debt Service:</b>					
Principal.....		140,000	135,000	350,000	200,000
Interest.....		8,400	17,875	240,875	532,125
Advance refunding escrow.....					
Other - refunding bond issuance costs.....					
Arbitrage rebate.....					
<b>Total expenditures.....</b>		<b>148,400</b>	<b>152,875</b>	<b>590,875</b>	<b>732,125</b>
Excess (deficiency) of revenues over (under) expenditures.....	1,335	534	(4,858)	(15,267)	45,900
<b>Other financing sources(uses):</b>					
Operating transfers in.....					
Operating transfers out.....	(46,000)				
Proceeds of bonds.....					
Proceeds of refunding bonds.....					2,014,922
Payment to refunded bond escrow agent.....					(2,014,922)
<b>Total other financing sources (uses).....</b>	<b>(46,000)</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(44,665)	534	(4,858)	(15,267)	45,900
Fund balances, October 1.....	50,206	8,568	17,121	24,444	624,676
Residual equity transfer in.....					
Residual equity transfer out.....	(\$5,541)	(\$9,102)			
<b>Fund balances, September 30.....</b>			<b>\$12,263</b>	<b>\$9,177</b>	<b>\$670,576</b>

County of El Paso, Texas  
Debt Service Funds  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal year ended September 30, 1993  
(With comparative totals for the fiscal year ended  
September 30, 1992)

	General Obligation Refunding Bonds	General Obligation Refunding Bonds	General Obligation Jail Bonds	Totals	
	Series 1992B	Series 1993B	Series 1993A	1993	1992
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem property taxes.....	\$1,812,435			\$8,404,710	\$8,260,283
Hotel occupancy taxes.....				92,036	288,356
<b>Total taxes.....</b>	<b>1,812,435</b>			<b>8,496,746</b>	<b>8,548,639</b>
<b>Intergovernmental revenues:</b>					
Reimbursement - City.....				77,007	70,335
Reimbursement - Central Appraisal Distric...				17,886	24,130
<b>Total intergovernmental revenues.....</b>				<b>94,893</b>	<b>94,465</b>
Interest earnings.....	24,415	\$5,071	\$2,084	139,223	115,582
<b>Total revenues.....</b>	<b>1,836,850</b>	<b>5,071</b>	<b>2,084</b>	<b>8,730,862</b>	<b>8,758,686</b>
<b>Expenditures:</b>					
<b>Debt Service:</b>					
Principal .....				4,000,000	6,120,000
Interest.....	1,812,435			4,941,686	5,309,931
Advance refunding escrow.....					585,775
Other - refunding bond issuance costs.....		202,284		202,284	640,561
Arbitrage rebate.....					20,600
<b>Total expenditures.....</b>	<b>1,812,435</b>	<b>202,284</b>		<b>9,143,970</b>	<b>12,676,867</b>
Excess (deficiency) of revenues over (under) expenditures.....	24,415	(197,213)	2,084	(413,108)	(3,918,181)
<b>Other financing sources(uses):</b>					
Operating transfers in.....				946,059	286,086
Operating transfers out.....		(8,254,104)		(8,300,104)	(56,569)
Proceeds of bonds .....			253,368	253,368	37,371
Proceeds of refunding bonds.....		8,560,756		15,665,631	31,971,420
Payment to refunded bond escrow agent.....				(7,104,875)	(28,490,525)
<b>Total other financing sources (uses).....</b>		<b>306,652</b>	<b>253,368</b>	<b>1,460,079</b>	<b>3,747,783</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	24,415	109,439	255,452	1,046,971	(170,398)
<b>Fund balances, October 1.....</b>	<b>871</b>			<b>1,526,703</b>	<b>1,088,184</b>
Residual equity transfer in .....				69,300	980,383
Residual equity transfer out .....				(69,300)	(371,466)
<b>Fund balances, September 30.....</b>	<b>\$25,286</b>	<b>\$109,439</b>	<b>\$255,452</b>	<b>\$2,573,674</b>	<b>\$1,526,703</b>

County of El Paso, Texas  
Debt Service Funds  
Total Statements of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the fiscal year ended September 30, 1993  
(With comparative totals for the fiscal year ended September 30, 1992)

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Taxes:</b>						
Ad valorem property taxes.....	\$8,404,710	\$8,404,710		\$8,489,616	\$8,260,283	(\$229,333)
Hotel occupancy taxes.....	10,677	92,036	\$81,359	250,000	288,356	38,356
<b>Total taxes.....</b>	<b>8,415,387</b>	<b>8,496,746</b>	<b>81,359</b>	<b>8,739,616</b>	<b>8,548,639</b>	<b>(190,977)</b>
<b>Intergovernmental revenues:</b>						
Reimbursement - City.....	70,062	77,007	6,945	65,195	70,335	5,140
Reimbursement - Central Appraisal District.....	23,042	17,886	(5,156)	22,517	24,130	1,613
<b>Total intergovernmental revenues..</b>	<b>93,104</b>	<b>94,893</b>	<b>1,789</b>	<b>87,712</b>	<b>94,465</b>	<b>6,753</b>
Interest earnings.....		139,223	139,223	52,317	115,582	63,265
<b>Total revenues.....</b>	<b>8,508,491</b>	<b>8,730,862</b>	<b>222,371</b>	<b>8,879,645</b>	<b>8,758,686</b>	<b>(120,959)</b>
<b>Expenditures:</b>						
<b>Debt Service:</b>						
Principal.....	4,000,000	4,000,000		6,165,211	6,120,000	45,211
Interest.....	5,539,536	4,941,686	597,850	5,643,766	5,309,931	333,835
Advance refunding escrow.....				585,779	585,775	4
Other - refunding bond issuance costs.....	202,284	202,284		306,187	640,561	(334,374)
Arbitrage rebate tax.....				20,600	20,600	
<b>Total expenditures.....</b>	<b>9,741,820</b>	<b>9,143,970</b>	<b>597,850</b>	<b>12,721,543</b>	<b>12,676,867</b>	<b>44,676</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,233,329)	(413,108)	820,221	(3,841,898)	(3,918,181)	(76,283)
<b>Other financing sources (uses):</b>						
Operating transfers in.....	46,000	46,000		65,649	286,086	220,437
Operating transfers out.....	(8,300,104)	(8,300,104)		(56,571)	(56,569)	2
Proceeds of bonds.....		253,368	253,368		37,371	37,371
Proceeds of refunding bonds.....	15,665,632	15,665,631	(1)	31,614,716	31,971,420	356,704
Payment to refunded bond escrow agent.....	(7,104,875)	(7,104,875)		(28,490,525)	(28,490,525)	
<b>Total other financing sources (uses).....</b>	<b>306,653</b>	<b>560,020</b>	<b>253,367</b>	<b>\$3,133,269</b>	<b>\$3,747,783</b>	<b>\$614,514</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(926,676)	146,912	1,073,588	(708,629)	(170,398)	538,231
<b>Fund balances, October 1.....</b>	<b>659,627</b>	<b>659,627</b>		<b>830,025</b>	<b>830,025</b>	
<b>Fund balances, September 30.....</b>	<b>(\$267,049)</b>	<b>\$806,539</b>	<b>\$1,073,588</b>	<b>\$121,396</b>	<b>\$659,627</b>	<b>\$538,231</b>

County of El Paso, Texas  
 General Obligation Refunding-Series 1985  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,731,706	\$1,731,706		\$2,264,292	\$2,179,862	(\$84,430)
Interest earnings.....		10,876	\$10,876		16,378	16,378
<b>Total revenues.....</b>	<b>1,731,706</b>	<b>1,742,582</b>	<b>10,876</b>	<b>2,264,292</b>	<b>2,196,240</b>	<b>(68,052)</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	1,500,000	1,500,000		1,385,000	1,385,000	
Interest.....	366,570	366,570		769,909	683,370	86,539
Advance refunding escrow.....				109,383	109,382	1
<b>Total expenditures.....</b>	<b>1,866,570</b>	<b>1,866,570</b>		<b>2,264,292</b>	<b>2,177,752</b>	<b>86,540</b>
Excess (deficiency) of revenues over (under) expenditures.....	(134,864)	(123,988)	10,876		18,488	18,488
<b>Other financing sources (uses):</b>						
Operating transfers in.....	46,000	46,000				
Proceeds of refunding bonds.....				4,507,186	4,507,186	
Payment to refunded bond escrow agent.....				(4,507,186)	(4,507,186)	
<b>Total other financing sources (uses).....</b>	<b>46,000</b>	<b>46,000</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(88,864)	(77,988)	10,876		18,488	18,488
<b>Fund balances, October 1.....</b>	<b>113,655</b>	<b>113,655</b>		<b>95,167</b>	<b>95,167</b>	
<b>Fund balances, September 30.....</b>	<b>\$24,791</b>	<b>\$35,667</b>	<b>\$10,876</b>	<b>\$95,167</b>	<b>\$113,655</b>	<b>\$18,488</b>

**County of El Paso, Texas**  
**General Obligation Bonds—Series 1986A**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances — Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$512,268	\$512,268		\$716,810	\$719,348	\$2,538
Interest earnings.....		5,022	\$5,022		853	853
<b>Total revenues.....</b>	<b>512,268</b>	<b>517,290</b>	<b>5,022</b>	<b>716,810</b>	<b>720,201</b>	<b>3,391</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	380,000	380,000		350,000	350,000	
Interest.....	208,373	191,093	17,280	331,752	304,015	27,737
Advance refunding escrow.....				35,058	35,057	1
<b>Total expenditures.....</b>	<b>588,373</b>	<b>571,093</b>	<b>17,280</b>	<b>716,810</b>	<b>689,072</b>	<b>27,738</b>
Excess (deficiency) of revenues over (under) expenditures.....	(76,105)	(53,803)	22,302		31,129	31,129
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....	497,345	497,345		1,809,260	1,809,260	
Payment to refunded bond escrow agent.....	(497,345)	(497,345)		(1,809,260)	(1,809,260)	
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(76,105)	(53,803)	22,302		31,129	31,129
<b>Fund balances, October 1.....</b>	<b>83,484</b>	<b>83,484</b>		<b>52,355</b>	<b>52,355</b>	
<b>Fund balances, September 30.....</b>	<b>\$7,379</b>	<b>\$29,681</b>	<b>\$22,302</b>	<b>\$52,355</b>	<b>\$83,484</b>	<b>\$31,129</b>

**County of El Paso, Texas**  
**General Obligation Refunding—Series 1986B**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances — Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Hotel occupancy taxes.....	\$10,677	\$92,036	\$81,359	\$250,000	\$288,356	\$38,356
Interest earnings.....		10,548	10,548		13,032	13,032
<b>Total revenues.....</b>	<b>10,677</b>	<b>102,584</b>	<b>91,907</b>	<b>250,000</b>	<b>301,388</b>	<b>51,388</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	125,000	125,000		115,000	115,000	
Interest.....	64,213	45,632	18,581	195,634	159,082	36,552
Advance refunding escrow.....				46,201	46,200	1
<b>Total expenditures.....</b>	<b>189,213</b>	<b>170,632</b>	<b>18,581</b>	<b>356,835</b>	<b>320,282</b>	<b>36,553</b>
Excess (deficiency) of revenues over (under) expenditures.....	(178,536)	(68,048)	110,488	(106,835)	(18,894)	87,941
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....	538,179	538,179		2,352,038	2,352,038	
Payment to refunded bond escrow agent.....	(538,179)	(538,179)		(2,352,038)	(2,352,038)	
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(178,536)	(68,048)	110,488	(106,835)	(18,894)	87,941
Fund balances, October 1.....	263,451	263,451		282,345	282,345	
<b>Fund balances, September 30.....</b>	<b>\$84,915</b>	<b>\$195,403</b>	<b>\$110,488</b>	<b>\$175,510</b>	<b>\$263,451</b>	<b>\$87,941</b>

County of El Paso, Texas  
 General Obligation Bonds Series-1987  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$834,778	\$834,778		\$833,710	\$804,148	(\$29,562)
Interest earnings.....		12,378	\$12,378		13,782	13,782
<b>Total revenues.....</b>	<b>834,778</b>	<b>847,156</b>	<b>12,378</b>	<b>833,710</b>	<b>817,930</b>	<b>(15,780)</b>
<b>Expenditures:</b>						
Debt service:						
Principal.....	815,000	815,000		760,000	760,000	
Interest.....	50,530	50,530		122,155	96,890	25,265
<b>Total expenditures.....</b>	<b>865,530</b>	<b>865,530</b>		<b>882,155</b>	<b>856,890</b>	<b>25,265</b>
Excess (deficiency) of revenues over (under) expenditures.....	(30,752)	(18,374)	12,378	(48,445)	(38,960)	9,485
<b>Other financing sources (uses):</b>						
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(30,752)	(18,374)	12,378	(48,445)	(38,960)	9,485
Fund balances, October 1.....	72,200	72,200		111,160	111,160	
<b>Fund balances, September 30.....</b>	<b>\$41,448</b>	<b>\$53,826</b>	<b>\$12,378</b>	<b>\$62,715</b>	<b>\$72,200</b>	<b>\$9,485</b>

County of El Paso, Texas  
 General Obligation Bonds - Series 1988  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,138,144	\$1,138,144		\$2,466,873	\$2,370,243	(\$96,630)
Interest earnings.....		17,467	\$17,467		35,080	35,080
<b>Total revenues.....</b>	<b>1,138,144</b>	<b>1,155,611</b>	<b>17,467</b>	<b>2,466,873</b>	<b>2,405,323</b>	<b>(61,550)</b>
<b>Expenditures:</b>						
Debt service:						
Principal.....	215,000	215,000		205,000	205,000	
Interest.....	1,040,705	901,205	139,500	1,866,736	1,768,195	98,541
Advance refunding escrow.....				395,137	395,136	1
<b>Total expenditures.....</b>	<b>1,255,705</b>	<b>1,116,205</b>	<b>139,500</b>	<b>2,466,873</b>	<b>2,368,331</b>	<b>98,542</b>
Excess (deficiency) of revenues over (under) expenditures.....	(117,561)	39,406	156,967		36,992	36,992
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....	4,054,429	4,054,429		19,822,041	19,822,041	
Payment to refunded bond escrow agent.....	(4,054,429)	(4,054,429)		(19,822,041)	(19,822,041)	
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(117,561)	39,406	156,967		36,992	36,992
<b>Fund balances, October 1.....</b>	<b>162,021</b>	<b>162,021</b>		<b>125,029</b>	<b>125,029</b>	
<b>Fund balances, September 30.....</b>	<b>\$44,460</b>	<b>\$201,427</b>	<b>\$156,967</b>	<b>\$125,029</b>	<b>\$162,021</b>	<b>\$36,992</b>



**County of El Paso, Texas**  
**Variable Rate Demand General Obligation**  
**Certificates of Obligation—Series 1988**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances – Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....				\$177,351	\$168,175	(\$9,176)
Interest earnings.....		\$1,335	\$1,335		9,228	9,228
<b>Total revenues.....</b>		<u>1,335</u>	<u>1,335</u>	<u>177,351</u>	<u>177,403</u>	<u>52</u>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....				2,820,211	2,775,000	45,211
Interest.....				168,000	52,681	115,319
Other – refunding bond issuance costs.....				36,187	34,617	1,570
Arbitrage rebate tax.....				20,600	20,600	
<b>Total expenditures.....</b>				<u>3,044,998</u>	<u>2,882,898</u>	<u>162,100</u>
Excess (deficiency) of revenues over (under) expenditures.....		1,335	1,335	(2,867,647)	(2,705,495)	162,152
<b>Other financing sources (uses):</b>						
Operating transfers in.....				65,649	56,569	(9,080)
Operating transfers out.....	(\$46,000)	(46,000)				
Proceeds of refunding bonds.....				2,544,670	2,544,670	
<b>Total other financing sources (uses).....</b>	<u>(46,000)</u>	<u>(46,000)</u>		<u>2,610,319</u>	<u>2,601,239</u>	<u>(9,080)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(46,000)	(44,665)	1,335	(257,328)	(104,256)	153,072
Fund balances, October 1.....	(92,984)	(92,984)		11,272	11,272	
<b>Fund balances, September 30.....</b>	<u>(\$138,984)</u>	<u>(\$137,649)</u>	<u>\$1,335</u>	<u>(\$246,056)</u>	<u>(\$92,984)</u>	<u>\$153,072</u>

County of El Paso, Texas  
 Contractual Obligations - Series 1989  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$146,771	\$146,771		\$142,430	\$136,352	(\$6,078)
Interest earnings.....		2,163	\$2,163		2,176	2,176
<b>Total revenues.....</b>	<b>146,771</b>	<b>148,934</b>	<b>2,163</b>	<b>142,430</b>	<b>138,528</b>	<b>(3,902)</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	140,000	140,000		130,000	130,000	
Interest.....	8,400	8,400		20,660	16,460	4,200
<b>Total expenditures.....</b>	<b>148,400</b>	<b>148,400</b>		<b>150,660</b>	<b>146,460</b>	<b>4,200</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,629)	534	2,163	(8,230)	(7,932)	298
Fund balances, October 1.....	8,568	8,568		16,500	16,500	
<b>Fund balances, September 30.....</b>	<b>\$6,939</b>	<b>\$9,102</b>	<b>\$2,163</b>	<b>\$8,270</b>	<b>\$8,568</b>	<b>\$298</b>

County of El Paso, Texas  
**Contractual Obligations - Series 1990**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$79,452	\$79,452		\$91,734	\$85,741	(\$5,993)
Reimbursement - City.....	48,110	52,880	\$4,770	45,098	48,653	3,555
Reimbursement - Central Appraisal District.....	15,823	12,282	(3,541)	15,576	16,692	1,116
Interest earnings.....		3,403	3,403		2,389	2,389
<b>Total revenues.....</b>	<b>143,385</b>	<b>148,017</b>	<b>4,632</b>	<b>152,408</b>	<b>153,475</b>	<b>1,067</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	135,000	135,000		125,000	125,000	
Interest.....	17,876	17,875	1	27,408	27,406	2
<b>Total expenditures.....</b>	<b>\$152,876</b>	<b>152,875</b>	<b>1</b>	<b>\$152,408</b>	<b>152,406</b>	<b>2</b>
Excess (deficiency) of revenues over (under) expenditures.....	(9,491)	(4,858)	4,633		1,069	1,069
<b>Other financing sources (uses):</b>						
Proceeds of bonds.....					3,252	3,252
<b>Total other financing sources (uses).....</b>					<b>3,252</b>	<b>3,252</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(9,491)	(4,858)	4,633		4,321	4,321
<b>Fund balances, October 1.....</b>	<b>17,121</b>	<b>17,121</b>		<b>12,800</b>	<b>12,800</b>	
<b>Fund balances, September 30.....</b>	<b>\$7,630</b>	<b>\$12,263</b>	<b>\$4,633</b>	<b>\$12,800</b>	<b>\$17,121</b>	<b>\$4,321</b>

County of El Paso, Texas  
 Contractual Obligations - Series 1990A  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$571,213	\$571,213		\$456,726	\$456,725	(\$1)
Interest earnings.....		4,395	\$4,395		5,136	5,136
<b>Total revenues.....</b>	<b>571,213</b>	<b>575,608</b>	<b>4,395</b>	<b>456,726</b>	<b>461,861</b>	<b>5,135</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	350,000	350,000				
Interest.....	240,875	240,875		456,726	456,725	1
<b>Total expenditures.....</b>	<b>590,875</b>	<b>590,875</b>		<b>456,726</b>	<b>456,725</b>	<b>1</b>
Excess (deficiency) of revenues over (under) expenditures.....	(19,662)	(15,267)	4,395		5,136	5,136
Fund balances, October 1.....	24,444	24,444		19,308	19,308	
<b>Fund balances, September 30.....</b>	<b>\$4,782</b>	<b>\$9,177</b>	<b>\$4,395</b>	<b>\$19,308</b>	<b>\$24,444</b>	<b>\$5,136</b>

County of El Paso, Texas  
**General Obligation Certificates of Obligation - Series 1990**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$746,596	\$746,596		\$1,084,738	\$1,084,737	(\$1)
Interest earnings.....		31,429	\$31,429		12,596	12,596
<b>Total revenues.....</b>	<b>746,596</b>	<b>778,025</b>	<b>31,429</b>	<b>1,084,738</b>	<b>1,097,333</b>	<b>12,595</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	200,000	200,000				
Interest.....	596,875	532,125	64,750	1,084,738	1,084,737	1
<b>Total expenditures.....</b>	<b>796,875</b>	<b>732,125</b>	<b>64,750</b>	<b>1,084,738</b>	<b>1,084,737</b>	<b>1</b>
Excess (deficiency) of revenues over (under) expenditures.....	(50,279)	45,900	96,179		12,596	12,596
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....	2,014,922	2,014,922				
Payment to refunded bond escrow agent.....	(2,014,922)	(2,014,922)				
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(50,279)	45,900	96,179		12,596	12,596
<b>Fund balances, October 1.....</b>	<b>61,816</b>	<b>61,816</b>		<b>49,220</b>	<b>49,220</b>	
<b>Fund balances, September 30.....</b>	<b>\$11,537</b>	<b>\$107,716</b>	<b>\$96,179</b>	<b>\$49,220</b>	<b>\$61,816</b>	<b>\$12,596</b>

County of El Paso, Texas  
 Contractual Obligations - Series 1991  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$38,470	\$38,470		\$40,880	\$40,880	
Reimbursement - City.....	21,952	24,127	\$2,175	20,097	21,682	\$1,585
Reimbursement - CAD.....	7,219	5,604	(1,615)	6,941	7,438	497
Interest earnings.....		228	228		211	211
<b>Total revenues.....</b>	<b>67,641</b>	<b>68,429</b>	<b>788</b>	<b>67,918</b>	<b>70,211</b>	<b>2,293</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	60,000	60,000		55,000	55,000	
Interest.....	9,753	9,753		12,918	12,917	1
<b>Total expenditures.....</b>	<b>69,753</b>	<b>69,753</b>		<b>67,918</b>	<b>67,917</b>	<b>1</b>
Excess (deficiency) of revenues over (under) expenditures.....	(2,112)	(1,324)	788		2,294	2,294
<b>Other financing sources (uses):</b>						
Proceeds of bonds.....					2,093	2,093
<b>Total other financing sources (uses).....</b>					<b>2,093</b>	<b>2,093</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(2,112)	(1,324)	788		4,387	4,387
<b>Fund balances, October 1.....</b>	<b>5,719</b>	<b>5,719</b>		<b>1,332</b>	<b>1,332</b>	
<b>Fund balances, September 30.....</b>	<b>\$3,607</b>	<b>\$4,395</b>	<b>\$788</b>	<b>\$1,332</b>	<b>\$5,719</b>	<b>\$4,387</b>

County of El Paso, Texas  
**General Obligation Refunding Bonds - Series 1992**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$284,464	\$284,464				
Interest earnings.....		3,177	\$3,177	\$20,291	\$355	(\$19,936)
<b>Total revenues.....</b>	<b>284,464</b>	<b>287,641</b>	<b>3,177</b>	<b>20,291</b>	<b>355</b>	<b>(19,936)</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	80,000	80,000				
Interest.....	224,755	224,755		20,291	114,138	(93,847)
<b>Total expenditures.....</b>	<b>304,755</b>	<b>304,755</b>		<b>\$20,291</b>	<b>114,138</b>	<b>(93,847)</b>
Excess (deficiency) of revenues over (under) expenditures.....	(20,291)	(17,114)	3,177		(113,783)	(113,783)
<b>Other financing sources (uses):</b>						
Proceeds bonds.....					20,292	20,292
<b>Total other financing sources (uses).....</b>					<b>20,292</b>	<b>20,292</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(20,291)	(17,114)	3,177		(93,491)	(93,491)
Fund balances, October 1.....	(93,491)	(93,491)				
<b>Fund balances, September 30.....</b>	<b>(\$113,782)</b>	<b>(\$110,605)</b>	<b>\$3,177</b>	<b>(\$20,291)</b>	<b>(\$93,491)</b>	<b>(\$93,491)</b>

County of El Paso, Texas  
 Certificate of Obligations - Series 1992A  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$508,413	\$508,413				
Interest earnings.....		5,232	5,232	\$32,026	\$726	(\$31,300)
<b>Total revenues.....</b>	<b>508,413</b>	<b>513,645</b>	<b>5,232</b>	<b>32,026</b>	<b>726</b>	<b>(31,300)</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Interest.....	540,439	540,438	1	32,026		32,026
<b>Total expenditures.....</b>	<b>540,439</b>	<b>540,438</b>	<b>1</b>	<b>\$32,026</b>		<b>32,026</b>
Excess (deficiency) of revenues over (under) expenditures.....	(32,026)	(26,793)	5,233		726	726
<b>Other financing sources (uses):</b>						
Proceeds bonds.....					32,026	32,026
<b>Total other financing sources (uses).....</b>					<b>32,026</b>	<b>32,026</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(32,026)	(26,793)	5,233		32,752	32,752
<b>Fund balances, October 1.....</b>	<b>32,752</b>	<b>32,752</b>				
<b>Fund balances, September 30.....</b>	<b>\$726</b>	<b>\$5,959</b>	<b>\$5,233</b>	<b>\$32,752</b>		<b>\$32,752</b>



County of El Paso, Texas  
**General Obligation Refunding Bonds - Series 1992B**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,812,435	\$1,812,435		\$214,072	\$214,072	
Interest earnings.....		24,415	\$24,415		401	\$401
<b>Total revenues.....</b>	<b>1,812,435</b>	<b>1,836,850</b>	<b>24,415</b>	<b>214,072</b>	<b>214,473</b>	<b>401</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Interest.....	1,812,435	1,812,435		523,593	523,591	2
Other - refunding bond issuance costs.....				270,000	605,944	(335,944)
<b>Total expenditures.....</b>	<b>1,812,435</b>	<b>1,812,435</b>		<b>793,593</b>	<b>1,129,535</b>	<b>(335,942)</b>
Excess (deficiency) of revenues over (under) expenditures.....		24,415	24,415	(579,521)	(915,062)	(335,541)
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....				579,521	915,933	336,412
<b>Total other financing sources (uses).....</b>				<b>\$579,521</b>	<b>915,933</b>	<b>336,412</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		24,415	24,415		871	871
Fund balances, October 1.....	871	871				
Fund balances, September 30.....	\$871	\$25,286	\$24,415		\$871	\$871

County of El Paso, Texas  
**General Obligation Refunding Bonds - Series 1993B**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest earnings.....		\$5,071	\$5,071			
<b>Total revenues.....</b>		<b>5,071</b>	<b>5,071</b>			
<b>Expenditures:</b>						
<b>Debt service:</b>						
Interest.....	\$104,369		104,369			
Other - refunding bond issuance costs.....	202,284	202,284				
<b>Total expenditures.....</b>	<b>306,653</b>	<b>202,284</b>	<b>104,369</b>			
Excess (deficiency) of revenues over (under) expenditures.....	(306,653)	(197,213)	109,440			
<b>Other financing sources (uses):</b>						
Operating transfers out.....	(8,254,104)	(8,254,104)				
Proceeds of refunding bonds.....	8,560,757	8,560,756	(1)			
<b>Total other financing sources (uses).....</b>	<b>\$306,653</b>	<b>306,652</b>	<b>(1)</b>			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		109,439	109,439			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$109,439</b>	<b>\$109,439</b>			

**County of El Paso, Texas**  
**General Obligation Jail Bonds - Series 1993A**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest earnings.....		\$2,084	\$2,084			
<b>Total revenues.....</b>		<b>2,084</b>	<b>2,084</b>			
<b>Expenditures:</b>						
<b>Debt service:</b>						
Interest.....	\$253,368		253,368			
<b>Total expenditures.....</b>	<b>253,368</b>		<b>253,368</b>			
Excess (deficiency) of revenues over (under) expenditures.....	(253,368)	2,084	255,452			
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....	253,368	253,368				
<b>Total other financing sources (uses).....</b>	<b>\$253,368</b>	<b>253,368</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		255,452	255,452			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$255,452</b>	<b>\$255,452</b>			

# **CAPITAL PROJECTS FUNDS**

**Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital projects (other than those financed with trust and proprietary funds.)**

**EL PASO COUNTY, TEXAS**  
**Purposes of Capital Projects Funds**  
**September 30, 1993**

**Equestrian Capital Projects Fund**

This fund was used to account for the construction of an equestrian complex. Proceeds from General Obligation Refunding Bonds, Series 1986B were used to finance this construction project. This project was formerly accounted for as the Rodeo Capital Projects Fund.

**County Courthouse Capital Projects Fund**

This fund is used to account for the construction of a new county courthouse building authorized by a general election. Proceeds from General Obligation Bonds, Series 1988 are used to finance this construction project.

**County Archives Building Capital Projects Fund**

This fund is used to account for the purchase and renovation of a building to be used for storage and office space. Proceeds from Variable Rate Demand General Obligation Certificate of Obligation, Series 1988 and Sale of County Annex Building Bonds are used to finance this project.

**Coliseum Road Repaving Capital Projects Fund**

This fund is used to account for the repaving of the county coliseum parking area. Funds from the General Fund were used for this project as approved by Commissioners Court.

**Lower Valley Health Clinic Capital Projects Fund**

This fund is used to account for the construction of a new county health clinic in the lower valley area. Funds from the General Fund were used to finance this project as approved by Commissioners Court.

**Old Juvenile Justice Center Capital Projects Fund**

This fund was used to account for the construction and renovation to the old Juvenile Justice Center. Proceeds from General Obligation Certificates of Obligation, Series 1990 were used to finance this project.

**EL PASO COUNTY, TEXAS**  
**Purposes of Capital Projects Funds**  
**September 30, 1993**

**County Morgue Capital Projects Funds**

This fund is used to account for the construction of a new county medical examiner facility. Proceeds from General Obligation Certificates of Obligation, Series 1990 are used to finance this project.

**County Courthouse 90 Capital Projects Fund**

This fund is used to account for the final phase of the construction of the new county courthouse. Proceeds from general obligation certificates of obligation, series 1990 are used to finance this project.

**Courthouse Furnishings Capital Projects Fund**

This fund is used to account for the acquisition of equipment and furnishings for the new county courthouse. Proceeds from public property finance contractual obligations, series 1990A are used to finance this project.

**Ascarate Park Substation Capital Projects Fund**

This fund was to be used for the construction of a Sheriff's Department substation. This project has been closed and the proceeds from general obligation certificates of obligation, series 1990 have been transferred to the Debt Service Fund.

**Jail Improvement Capital Projects Fund**

This fund is used to account for the construction and renovation to the County Detention Facility. Proceeds from certificates of obligation, series 1992A are used to finance this project.

**Ascarate Park Swimming Pool Capital Projects Fund**

This fund is used to account for the construction of a new county swimming pool at Ascarate Park. Proceeds from certificates of obligation, series 1992A are used to finance this project.

**Jail Annex Capital Projects Fund**

This fund is used to account for the construction of a county jail annex facility. Proceeds from General Obligation Bonds, Series 1993A are used to finance this project.

**County of El Paso, Texas**  
**Capital Projects Funds**  
**Combining Balance Sheet**  
**September 30, 1993**  
 (With comparative totals for September 30, 1992)

	County Archives Building	County Morgue	County Courthouse 90	Courthouse Furnishings	Ascarate Park Swimming Pool
<b>Assets</b>					
Cash.....	\$12,933	\$6,303	\$5,506		\$345
Investments.....		311,573	169,030		11,379
Interest receivable.....		35,534	67,896	\$105,431	27,406
Accounts receivable.....					
<b>Total assets.....</b>	<b>\$12,933</b>	<b>\$353,410</b>	<b>\$242,432</b>	<b>\$105,431</b>	<b>\$39,130</b>
<b>Liabilities:</b>					
Vouchers payable.....		\$828			
Due to other funds.....	\$12,933				\$7,187
<b>Total liabilities.....</b>	<b>12,933</b>	<b>828</b>			<b>7,187</b>
<b>Fund balances:</b>					
Reserved:					
Reserved for encumbrances.....		267,160	\$193,544		5,336
Unreserved:					
Designated for capital projects.....		85,422	48,888	\$105,431	26,607
<b>Total fund balances.....</b>		<b>352,582</b>	<b>242,432</b>	<b>105,431</b>	<b>31,943</b>
<b>Total liabilities and fund balances.....</b>	<b>\$12,933</b>	<b>\$353,410</b>	<b>\$242,432</b>	<b>\$105,431</b>	<b>\$39,130</b>

County of El Paso, Texas  
 Capital Projects Funds  
 Combining Balance Sheet  
 September 30, 1993  
 (With comparative totals for September 30, 1992)

	Jail Improvement	Jail Annex	Lower Valley Health Clinic	Coliseum Road Paving	Totals	
					1993	1992
<b>Assets</b>						
Cash.....	\$763	\$157,655	\$429	\$1,003	\$184,937	\$31,549
Investments.....	1,840,657	33,776,979			36,109,618	8,798,245
Interest receivable.....	94,222	952,076			1,282,565	252,265
Accounts receivable.....						198
<b>Total assets.....</b>	<b>\$1,935,642</b>	<b>\$34,886,710</b>	<b>\$429</b>	<b>\$1,003</b>	<b>\$37,577,120</b>	<b>\$9,082,257</b>
<b>Liabilities:</b>						
Vouchers payable.....	\$87,311	\$101,406			\$189,545	\$491,917
Due to other funds.....					20,120	
<b>Total liabilities.....</b>	<b>87,311</b>	<b>101,406</b>			<b>209,665</b>	<b>491,917</b>
<b>Fund balances:</b>						
Reserved:						
Reserved for encumbrances.....	1,754,109	33,695,875			35,916,024	147,339
Unreserved:						
Designated for capital projects.....	94,222	1,089,429	\$429	\$1,003	1,451,431	8,443,001
<b>Total fund balances.....</b>	<b>1,848,331</b>	<b>34,785,304</b>	<b>429</b>	<b>1,003</b>	<b>37,367,455</b>	<b>8,590,340</b>
<b>Total liabilities and fund balances.....</b>	<b>\$1,935,642</b>	<b>\$34,886,710</b>	<b>\$429</b>	<b>\$1,003</b>	<b>\$37,577,120</b>	<b>\$9,082,257</b>



**County of El Paso, Texas**  
**Capital Projects Funds**  
**Combining Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the fiscal year ended 1992)**

	County Archives Building	County Morgue	County Courthouse 90	Courthouse Furnishings	Ascarate Park Swimming Pool	Jail Improvement
<b>Revenues:</b>						
Interest.....	\$4,868	\$30,247	\$48,886	\$3,173	\$24,442	\$99,354
<b>Total revenues.....</b>	<b>4,868</b>	<b>30,247</b>	<b>48,886</b>	<b>3,173</b>	<b>24,442</b>	<b>99,354</b>
<b>Expenditures:</b>						
Construction.....		900,492	2,146,433		2,121,011	640,194
Land.....						
Buildings.....						
Coliseum road repaving and refencing.....						
Architect.....		11,105	40,663		22,934	263,247
Furniture and fixtures.....				438		
Consulting and legal.....						
Asbestos removal.....						
County courthouse mural.....						
Miscellaneous.....		35,133	73,403		85,347	391,774
<b>Total expenditures.....</b>		<b>946,730</b>	<b>2,260,499</b>	<b>438</b>	<b>2,229,292</b>	<b>1,295,215</b>
Excess (deficiency) of revenues over (under) expenditures.....	4,868	(916,483)	(2,211,613)	2,735	(2,204,850)	(1,195,861)
<b>Other financing sources (uses):</b>						
General obligation bond proceeds.....						
Operating transfers in.....					43,905	
Operating transfers out.....						
<b>Total other financing sources (uses)</b> .....					<b>43,905</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	4,868	(916,483)	(2,211,613)	2,735	(2,160,945)	(1,195,861)
<b>Fund balances, October 1.....</b>	<b>152,918</b>	<b>1,269,065</b>	<b>2,139,191</b>	<b>102,696</b>	<b>1,622,322</b>	<b>3,044,192</b>
Residual equity transfer in.....			314,854		570,566	
Residual equity transfer out.....	(\$157,786)					
<b>Fund balances, September 30.....</b>		<b>\$352,582</b>	<b>\$242,432</b>	<b>\$105,431</b>	<b>\$31,943</b>	<b>\$1,848,331</b>

**County of El Paso, Texas**  
**Capital Projects Funds**  
**Combining Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the fiscal year ended 1992)**

	Jail Annex	Lower Valley Health Clinic	Coliseum Road Paving	Totals	
				1993	1992
<b>Revenues:</b>					
Interest.....	\$1,030,555	\$3,385	\$4,520	\$1,249,430	\$526,085
<b>Total revenues.....</b>	<b>1,030,555</b>	<b>3,385</b>	<b>4,520</b>	<b>1,249,430</b>	<b>526,085</b>
<b>Expenditures:</b>					
Construction.....				5,808,130	3,969,994
Land.....	440,000			440,000	
Buildings.....					23,144
Coliseum road repaving and refencing.....					178,045
Architect.....	587,998	25,162		951,109	483,180
Furniture and fixtures.....				438	994,266
Consulting and legal.....					45,593
Asbestos removal.....					159,091
County courthouse mural.....					25,000
Miscellaneous.....	477,622		2,450	1,065,729	258,279
<b>Total expenditures.....</b>	<b>1,505,620</b>	<b>25,162</b>	<b>2,450</b>	<b>8,265,406</b>	<b>6,136,592</b>
Excess (deficiency) of revenues over (under) expenditures.....	(475,065)	(21,777)	2,070	(7,015,976)	(5,610,507)
<b>Other financing sources (uses):</b>					
General obligation bond proceeds.....	35,260,369			35,260,369	5,120,000
Operating transfers in.....				43,905	
Operating transfers out.....					(57,126)
<b>Total other financing sources (uses).....</b>	<b>35,260,369</b>			<b>35,304,274</b>	<b>5,062,874</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	34,785,304	(21,777)	2,070	28,288,298	(547,633)
<b>Fund balances, October 1.....</b>		116,498	143,458	8,590,340	9,746,890
Residual equity transfer in.....				885,420	
Residual equity transfer out.....		(94,292)	(144,525)	(396,603)	(608,917)
<b>Fund balances, September 30.....</b>	<b>\$34,785,304</b>	<b>\$429</b>	<b>\$1,003</b>	<b>\$37,367,455</b>	<b>\$8,590,340</b>

**County of El Paso, Texas**  
**Capital Projects Funds**  
**Total Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal year ended September 30, 1993**  
**(With comparative totals for the fiscal year ended**  
**September 30, 1992)**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$1,249,430	\$1,249,430		\$492,100	\$492,100
<b>Total revenues.....</b>		<b>1,249,430</b>	<b>1,249,430</b>		<b>492,100</b>	<b>492,100</b>
<b>Expenditures:</b>						
Construction.....	\$40,874,617	5,808,130	35,066,487	\$11,205,355	3,447,598	7,757,757
Land.....	450,000	440,000	10,000			
Buildings.....				24,000	23,144	856
Coliseum road repaving and refencing.....	2,451		2,451	306,206	178,045	128,161
Architect.....	2,037,330	951,109	1,086,221	494,587	479,250	15,337
Furniture and fixtures.....	108,919	438	108,481	1,065,942	994,266	71,676
Consulting and legal.....				51,529	45,593	5,936
Asbestos removal.....				160,000	159,091	909
County courthouse mural.....	75,000		75,000	25,000	25,000	
Miscellaneous.....	1,538,029	1,065,729	472,300	1,046,594	255,895	790,699
<b>Total expenditures.....</b>	<b>45,086,346</b>	<b>8,265,406</b>	<b>36,820,940</b>	<b>14,379,213</b>	<b>5,607,882</b>	<b>8,771,331</b>
Excess (deficiency) of revenues over (under) expenditures.....	(45,086,346)	(7,015,976)	38,070,370	(14,379,213)	(5,115,782)	9,263,431
<b>Other financing sources (uses):</b>						
General obligation bond proceeds.....	35,260,370	35,260,369	(1)	5,120,000	5,120,000	
Operating transfers in.....		43,905	43,905	34,000		(34,000)
Operating transfers out.....					(57,126)	(57,126)
<b>Total other financing sources (uses).....</b>	<b>\$35,260,370</b>	<b>\$35,304,274</b>	<b>\$43,904</b>	<b>5,154,000</b>	<b>5,062,874</b>	<b>(91,126)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(9,825,976)	28,288,298	38,114,274	(9,225,213)	(52,908)	9,172,305
<b>Fund balances, October 1.....</b>	<b>8,590,340</b>	<b>8,590,340</b>		<b>8,643,248</b>	<b>8,643,248</b>	
<b>Fund balances, September 30.....</b>	<b>(\$1,235,636)</b>	<b>\$36,878,638</b>	<b>\$38,114,274</b>	<b>(\$581,965)</b>	<b>\$8,590,340</b>	<b>\$9,172,305</b>

**County of El Paso, Texas**  
**County Archives Building Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$4,868	\$4,868		\$10,694	\$10,694
<b>Total revenues.....</b>		<b>4,868</b>	<b>4,868</b>		<b>10,694</b>	<b>10,694</b>
<b>Expenditures:</b>						
Buildings.....				\$24,000	23,144	856
Miscellaneous.....	\$1,646		1,646	209,761	11,267	198,494
<b>Total expenditures.....</b>	<b>1,646</b>		<b>1,646</b>	<b>233,761</b>	<b>34,411</b>	<b>199,350</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,646)	4,868	6,514	(233,761)	(23,717)	210,044
<b>Other financing sources (uses):</b>						
Operating transfers out.....					(57,126)	(57,126)
<b>Total other financing sources (uses).....</b>					<b>(57,126)</b>	<b>(57,126)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(1,646)	4,868	6,514	(233,761)	(80,843)	152,918
Fund balances, October 1.....	152,918	152,918		\$233,761	233,761	
<b>Fund balances, September 30.....</b>	<b>\$151,272</b>	<b>\$157,786</b>	<b>\$6,514</b>	<b>\$152,918</b>	<b>\$152,918</b>	

County of El Paso, Texas  
 County Morgue Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$30,247	\$30,247		\$127,181	\$127,181
<b>Total revenues.....</b>		<u>30,247</u>	<u>30,247</u>		<u>127,181</u>	<u>127,181</u>
<b>Expenditures:</b>						
Construction.....	\$1,211,787	900,492	311,295	\$3,033,066	2,041,421	991,645
Architect.....	18,732	11,105	7,627	19,865	19,865	
Consulting and legal.....				3,000		3,000
Miscellaneous.....	38,696	35,133	3,563	160,699	13,460	147,239
<b>Total expenditures.....</b>	<u>1,269,215</u>	<u>946,730</u>	<u>322,485</u>	<u>3,216,630</u>	<u>2,074,746</u>	<u>1,141,884</u>
Excess (deficiency) of revenues over (under) expenditures.....	(1,269,215)	(916,483)	352,732	(3,216,630)	(1,947,565)	1,269,065
<b>Fund balances, October 1.....</b>	<u>1,269,065</u>	<u>1,269,065</u>		<u>\$3,216,630</u>	<u>3,216,630</u>	
<b>Fund balances, September 30.....</b>	<u>(\$150)</u>	<u>\$352,582</u>	<u>\$352,732</u>	<u>\$1,269,065</u>	<u>\$1,269,065</u>	

County of El Paso, Texas  
 County Courthouse 90 Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$48,886	\$48,886		\$188,003	\$188,003
<b>Total revenues.....</b>		<b>48,886</b>	<b>48,886</b>		<b>188,003</b>	<b>188,003</b>
<b>Expenditures:</b>						
Architect Fees.....	\$48,000	40,663	7,337	\$21,050	21,049	1
Construction.....	2,231,045	2,146,433	84,612	2,739,104	790,768	1,948,336
Miscellaneous.....	100,088	73,403	26,685	75,019	51,918	23,101
Consulting and Legal.....				16,216	16,215	1
Asbestos Removal.....				160,000	159,091	909
County Courthouse Mural.....	75,000		75,000	25,000	25,000	
<b>Total expenditures.....</b>	<b>2,454,133</b>	<b>2,260,499</b>	<b>193,634</b>	<b>3,036,389</b>	<b>1,064,041</b>	<b>1,972,348</b>
Excess (deficiency) of revenues over (under) expenditures.....	(2,454,133)	(2,211,613)	242,520	(3,036,389)	(876,038)	2,160,351
<b>Other financing sources (uses):</b>						
Operating transfers in.....				34,000		(34,000)
<b>Total other financing sources (uses).....</b>				<b>34,000</b>		<b>(34,000)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(2,454,133)	(2,211,613)	242,520	(3,002,389)	(876,038)	2,126,351
<b>Fund balances, October 1.....</b>	<b>2,139,191</b>	<b>2,139,191</b>		<b>3,015,229</b>	<b>3,015,229</b>	
<b>Fund balances, September 30.....</b>	<b>(\$314,942)</b>	<b>(\$72,422)</b>	<b>\$242,520</b>	<b>\$12,840</b>	<b>\$2,139,191</b>	<b>\$2,126,351</b>

**County of El Paso, Texas**  
**Courthouse Furnishings Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$3,173	\$3,173		\$31,018	\$31,018
<b>Total revenues.....</b>		<b>3,173</b>	<b>3,173</b>		<b>31,018</b>	<b>31,018</b>
<b>Expenditures:</b>						
Architect Fees.....				\$205,732	205,731	1
Consulting and legal.....				12,313	12,312	1
Furniture and fixtures.....	\$108,919	438	108,481	1,065,942	994,266	71,676
<b>Total expenditures.....</b>	<b>108,919</b>	<b>438</b>	<b>108,481</b>	<b>1,283,987</b>	<b>1,212,309</b>	<b>71,678</b>
Excess (deficiency) of revenues over (under) expenditures.....	(108,919)	2,735	111,654	(1,283,987)	(1,181,291)	102,696
<b>Fund balances, October 1.....</b>	<b>102,696</b>	<b>102,696</b>		<b>\$1,283,987</b>	<b>1,283,987</b>	
<b>Fund balances, September 30.....</b>	<b>(\$6,223)</b>	<b>\$105,431</b>	<b>\$111,654</b>		<b>\$102,696</b>	<b>\$102,696</b>

**County of El Paso, Texas**  
**Ascarate Park Swimming Pool Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$24,442	\$24,442		\$44,988	\$44,988
<b>Total revenues.....</b>		<b>24,442</b>	<b>24,442</b>		<b>44,988</b>	<b>44,988</b>
<b>Expenditures:</b>						
Construction.....	\$2,124,493	2,121,011	3,482	\$1,895,000	334,020	1,560,980
Architect.....	22,935	22,934	1	50,000	49,999	1
Consulting and legal.....				10,000	8,998	1,002
Miscellaneous.....	89,365	85,347	4,018	65,000	49,649	15,351
<b>Total expenditures.....</b>	<b>2,236,793</b>	<b>2,229,292</b>	<b>7,501</b>	<b>2,020,000</b>	<b>442,666</b>	<b>1,577,334</b>
Excess (deficiency) of revenues over (under) expenditures.....	(2,236,793)	(2,204,850)	31,943	(2,020,000)	(397,678)	1,622,322
<b>Other financing sources (uses):</b>						
Bond proceeds.....				2,020,000	2,020,000	
Transfer in.....		43,905	43,905			
<b>Total other financing sources (uses).....</b>		<b>43,905</b>	<b>43,905</b>	<b>\$2,020,000</b>	<b>2,020,000</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(2,236,793)	(2,160,945)	75,848		1,622,322	1,622,322
<b>Fund balances, October 1.....</b>	<b>1,622,322</b>	<b>1,622,322</b>				
<b>Fund balances, September 30.....</b>	<b>(\$614,471)</b>	<b>(\$538,623)</b>	<b>\$75,848</b>		<b>\$1,622,322</b>	<b>\$1,622,322</b>



County of El Paso, Texas  
 Jail Improvement Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$99,354	\$99,354		\$69,489	\$69,489
<b>Total revenues.....</b>		<b>99,354</b>	<b>99,354</b>		<b>69,489</b>	<b>69,489</b>
<b>Expenditures:</b>						
Construction.....	\$2,326,322	640,194	1,686,128	\$2,925,000		2,925,000
Architect.....	300,000	263,247	36,753	110,000	94,700	15,300
Consulting and legal.....				10,000	8,068	1,932
Miscellaneous.....	418,470	391,774	26,696	55,000	22,529	32,471
<b>Total expenditures.....</b>	<b>3,044,792</b>	<b>1,295,215</b>	<b>1,749,577</b>	<b>3,100,000</b>	<b>125,297</b>	<b>2,974,703</b>
Excess (deficiency) of revenues over (under) expenditures.....	(3,044,792)	(1,195,861)	1,848,931	(3,100,000)	(55,808)	3,044,192
<b>Other financing sources (uses):</b>						
Bond proceeds.....				3,100,000	3,100,000	
<b>Total other financing sources (uses).....</b>				<b>\$3,100,000</b>	<b>3,100,000</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(3,044,792)	(1,195,861)	1,848,931		3,044,192	3,044,192
<b>Fund balances, October 1.....</b>	<b>3,044,192</b>	<b>3,044,192</b>				
<b>Fund balances, September 30.....</b>	<b>(\$600)</b>	<b>\$1,848,331</b>	<b>\$1,848,931</b>		<b>\$3,044,192</b>	<b>\$3,044,192</b>

County of El Paso, Texas  
 Jail Annex Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$1,030,555	\$1,030,555			
<b>Total revenues.....</b>		<b>1,030,555</b>	<b>1,030,555</b>			
<b>Expenditures:</b>						
Construction.....	\$32,649,164		32,649,164			
Architect.....	1,622,500	587,998	1,034,502			
Land.....	450,000	440,000	10,000			
Miscellaneous.....	538,706	477,622	61,084			
<b>Total expenditures.....</b>	<b>35,260,370</b>	<b>1,505,620</b>	<b>33,754,750</b>			
Excess (deficiency) of revenues over (under) expenditures.....	(35,260,370)	(475,065)	34,785,305			
<b>Other financing sources (uses):</b>						
Bond proceeds.....	35,260,370	35,260,369	(1)			
<b>Total other financing sources (uses).....</b>	<b>35,260,370</b>	<b>35,260,369</b>	<b>(1)</b>			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		34,785,304	34,785,304			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$34,785,304</b>	<b>\$34,785,304</b>			

County of El Paso, Texas  
 Lower Valley Health Clinic Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$3,385	\$3,385		\$8,261	\$8,261
<b>Total revenues.....</b>		<b>3,385</b>	<b>3,385</b>		<b>8,261</b>	<b>8,261</b>
<b>Expenditures:</b>						
Architect .....	\$25,163	25,162	1	\$65,940	65,939	1
Construction.....				95,083	1,950	93,133
Miscellaneous.....				116,856	101,753	15,103
<b>Total expenditures.....</b>	<b>25,163</b>	<b>25,162</b>	<b>1</b>	<b>277,879</b>	<b>169,642</b>	<b>108,237</b>
Excess (deficiency) of revenues over (under) expenditures.....	(25,163)	(21,777)	3,386	(277,879)	(161,381)	116,498
<b>Fund balances, October 1.....</b>	<b>116,498</b>	<b>116,498</b>		<b>\$277,879</b>	<b>277,879</b>	
<b>Fund balances, September 30.....</b>	<b>\$91,335</b>	<b>\$94,721</b>	<b>\$3,386</b>		<b>\$116,498</b>	<b>\$116,498</b>

**County of El Paso, Texas**  
**Coliseum Road Repaving Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$4,520	\$4,520		\$11,370	\$11,370
<b>Total revenues.....</b>		<b>4,520</b>	<b>4,520</b>		<b>11,370</b>	<b>11,370</b>
<b>Expenditures:</b>						
Coliseum road repaving and refencing.....	\$2,451		2,451	\$306,206	178,045	128,161
Architect .....				22,000	21,967	33
Miscellaneous.....		2,450	(2,450)	9,213	5,319	3,894
<b>Total expenditures.....</b>	<b>2,451</b>	<b>2,450</b>	<b>1</b>	<b>337,419</b>	<b>205,331</b>	<b>132,088</b>
Excess (deficiency) of revenues over (under) expenditures.....	(2,451)	2,070	4,521	(337,419)	(193,961)	143,458
<b>Fund balances, October 1.....</b>	<b>143,458</b>	<b>143,458</b>		<b>\$337,419</b>	<b>337,419</b>	
<b>Fund balances, September 30.....</b>	<b>\$141,007</b>	<b>\$145,528</b>	<b>\$4,521</b>		<b>\$143,458</b>	<b>\$143,458</b>

County of El Paso, Texas  
 County Courthouse Construction 1988 Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1993 and 1992

	1993			1992		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....					\$1,096	\$1,096
Miscellaneous.....						
<b>Total revenues.....</b>					<u>1,096</u>	<u>1,096</u>
<b>Expenditures:</b>						
Construction.....	\$331,806		\$331,806	\$518,102	279,439	238,663
Architect.....						
Miscellaneous.....	351,058		351,058	355,046		355,046
Excess estimated revenues over appropriations.....						
<b>Total expenditures.....</b>	<u>682,864</u>		<u>682,864</u>	<u>873,148</u>	<u>279,439</u>	<u>593,709</u>
Excess (deficiency) of revenues over (under) expenditures.....	(682,864)		682,864	(873,148)	(278,343)	594,805
<b>Fund balances, October 1.....</b>				<u>278,343</u>	<u>\$278,343</u>	
<b>Fund balances, September 30.....</b>	<u>(\$682,864)</u>		<u>\$682,864</u>	<u>(\$594,805)</u>		<u>\$594,805</u>

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# **ENTERPRISE FUND**

**The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the costs of providing services to the general public will be financed or recovered primarily through user charges on a continuing basis.**

**County of El Paso**  
**Parking Facilities Enterprise Fund**  
**Comparative Balance Sheets**  
**September 30, 1993 and 1992**

	<u>1993</u>	<u>1992</u>
<b>Assets</b>		
<b>Current assets:</b>		
Cash and cash equivalents.....		\$57,511
Interest receivable.....		2,032
Accounts receivable.....		1,630
<b>Total current assets.....</b>		<b>61,173</b>
<b>Restricted assets:</b>		
Cash and cash equivalents.....		121,404
Investments.....		564,213
Interest receivable.....		5,753
<b>Total restricted assets.....</b>		<b>691,370</b>
<b>Deferred charge.....</b>		<b>80,969</b>
<b>Fixed assets:</b>		
Land.....		1,007,361
Building.....		6,262,426
Accumulated depreciation - building.....		(711,640)
Equipment.....		184,757
Accumulated depreciation - equipment.....		(100,958)
<b>Fixed assets (net of accumulated depreciation).....</b>		<b>6,641,946</b>
<b>Total assets.....</b>		<b>\$7,475,458</b>
<b>Liabilities and fund equity</b>		
<b>Current liabilities:</b>		
Customer deposits payable.....		3,140
Vouchers payable.....		5,536
<b>Total current liabilities.....</b>		<b>8,676</b>
<b>Current liabilities payable from restricted assets:</b>		
Revenue bonds payable.....		200,000
Accrued interest payable.....		63,426
<b>Total current liabilities payable from restricted assets.....</b>		<b>263,426</b>
<b>Noncurrent liabilities:</b>		
Revenue bonds payable (net of unamortized discounts).....		7,020,397
<b>Total noncurrent liabilities.....</b>		<b>7,020,397</b>
<b>Total liabilities.....</b>		<b>7,292,499</b>
<b>Fund equity:</b>		
Contributed capital - Government.....		1,007,361
<b>Total contributed capital.....</b>		<b>1,007,361</b>
<b>Retained earnings:</b>		
Reserved for revenue bond operations.....		(354,299)
Reserved for revenue bond current debt service.....		(1,016,815)
Unreserved.....		546,712
<b>Total retained earnings.....</b>		<b>(824,402)</b>
<b>Total equity.....</b>		<b>182,959</b>
<b>Total liabilities and equity.....</b>		<b>\$7,475,458</b>



**County of El Paso**  
**Parking Facilities Enterprise Fund**  
**Comparative Statements of Revenues, Expenses and Changes**  
**in Retained Earnings**  
**For the fiscal years ended September 30, 1993 and 1992**

	<u>1993</u>	<u>1992</u>
<b>Operating revenue:</b>		
Parking fees.....	\$137,494	\$314,263
Miscellaneous.....	16	385
<b>Total operating revenues.....</b>	<u>137,510</u>	<u>314,648</u>
<b>Operating expenses:</b>		
Contracted services.....	23,274	86,857
Depreciation:		
Building.....	106,746	284,656
Equipment.....	15,597	41,591
<b>Total operating expenses.....</b>	<u>145,617</u>	<u>413,104</u>
<b>Operating income (loss).....</b>	<u>(8,107)</u>	<u>(98,456)</u>
<b>Nonoperating revenues (expenses):</b>		
Interest revenue.....	7,905	39,385
Interest expense.....	(190,276)	(517,603)
Bond issuance cost.....	(12,005)	(32,012)
Management fee.....	(10,000)	(24,000)
<b>Total nonoperating revenues (expenses).....</b>	<u>(204,376)</u>	<u>(534,230)</u>
<b>Income (loss) before operating transfers.....</b>	<u>(212,483)</u>	<u>(632,686)</u>
Operating transfers in .....	294,973	1,408,867
Operating transfers out.....	(764,647)	(819,563)
<b>Net income (loss) before extraordinary items.....</b>	<u>(682,157)</u>	<u>(43,382)</u>
Extraordinary loss on defeasance of debt.....	(1,102,671)	
<b>Net income (loss).....</b>	<u>(1,784,828)</u>	<u>(43,382)</u>
<b>Retained earnings, October 1.....</b>	<u>(824,402)</u>	<u>(781,020)</u>
Contributed capital - equity transfer.....	2,741,862	
Residual equity transfers out.....	(\$132,632)	
<b>Retained earnings, September 30.....</b>	<u><u>                    </u></u>	<u><u>(\$824,402)</u></u>

**County of El Paso, Texas**  
**Parking Facilities Enterprise Fund**  
**Comparative Statements of Cash Flows**  
**Increase (Decrease) in Cash and Cash Equivalents**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993	1992
<b>Cash flows from operating activities:</b>		
Cash received from customers.....	\$136,200	\$314,794
Cash payments for services and supplies.....	(29,010)	(91,022)
<b>Net cash provided by operating activities.....</b>	<b>107,190</b>	<b>223,772</b>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers in from General Fund.....	294,973	589,304
Operating transfers out to General Fund.....	(897,280)	
<b>Net cash provided from noncapital financing activities.....</b>	<b>(602,307)</b>	<b>589,304</b>
<b>Cash flows from capital and related financing activities:</b>		
Payment of management fee.....	(10,000)	(24,000)
Interest paid.....	(253,703)	(519,060)
Principal repayment.....		(185,000)
Payments for retirement of Bonds.....	(8,254,104)	
Contributed from other funds.....	8,254,104	
<b>Net cash provided (used) for capital and related financing activities.....</b>	<b>(263,703)</b>	<b>(728,060)</b>
<b>Cash flows from investing activities:</b>		
Purchase of investments.....	(857,761)	(1,316,224)
Receipt of interest.....	15,691	38,350
Matured investments.....	1,421,975	1,003,197
<b>Net cash provided (used) from investing activities.....</b>	<b>579,905</b>	<b>(274,677)</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>(178,915)</b>	<b>(189,661)</b>
Cash and cash equivalents, October 1.....	\$178,915	368,576
Cash and cash equivalents, September 30 .....	<u>\$178,915</u>	<u>\$178,915</u>
<b>Operating income (loss).....</b>	<b>(\$8,107)</b>	<b>(\$98,456)</b>
<b>Adjustments to reconcile operating income to net cash provided by Operating activities:</b>		
Depreciation expense.....	122,343	326,247
Decrease in accounts receivable.....	1,630	(1,024)
Decrease in customer deposits payable.....	(3,140)	1,170
Decrease in vouchers payable.....	(5,536)	(4,165)
<b>Total adjustments.....</b>	<b>115,297</b>	<b>322,228</b>
<b>Net cash provided by operating activities.....</b>	<b>\$107,190</b>	<b>\$223,772</b>

County of El Paso, Texas  
Parking Facilities Enterprise Fund  
Comparative Statements of Cash Flows  
For fiscal year ended September 30, 1993  
(With comparative totals for the fiscal year ended September 30, 1992)

	1993	1992
<b>Schedule of Noncash Investing, Capital, and Financing Activities</b>		
Building.....	(\$5,444,040)	
Contribution of Building to other funds.....	5,444,040	
Equipment.....	(68,202)	
Contribution of Equipment to other funds.....	68,202	
Amortization of issuance costs.....	(514,203)	
Loss on defeasance of bonds.....	514,203	
Amortization of deferred charges.....	(79,364)	
Loss on defeasance of bonds.....	\$79,364	
<b>Net effect of noncash transactions.....</b>		

# **TRUST AND AGENCY FUNDS**

**Trust funds are used to account for assets held by the County of El Paso in a trustee capacity. Agency funds are used to account for assets held by the County of El Paso as an agent for individuals, private organizations, other governments and/or other funds.**

**EL PASO COUNTY, TEXAS**  
**Purposes of Trust and Agency Funds**  
**September 30, 1993**

**TRUST FUND**

**Health and Life**

This is a self-funded insurance program administered by the County acting as a trustee for its employees and their eligible dependents. The program provides health, dental and life insurance benefits.

**AGENCY FUNDS**

**County Law Library**

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

**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 Community Supervision and Corrections Program**

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**

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

**Trust:** This program is established for the collection of bad checks and disbursing the funds to the bad check recipients.

**EL PASO COUNTY, TEXAS**  
**Purposes of Trust and Agency Funds**  
**September 30, 1993**

**County Attorney Food Stamp Prosecution**

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

**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.

**Juvenile Probation Supervision**

These are funds deposited to be used for the purchase of services the commission considers necessary for the diversion of any juvenile who is at risk of commitment to the Texas Youth Commission.

**Project Care**

This fund accounts for those donations received by the General Assistance Department from local utility companies and the dispensing of these funds to needy citizens.

**Narcotics Detection and Apprehension (Imprest Fund)**

This fund was set up to pay for confidential funds such as payments to informants or payments for purchase of materials as evidence (such as narcotics) or other uses as may be required by law enforcement personnel working in an undercover capacity.

**Payroll Fund**

This fund is a clearing account for monies used for the County payroll. The fund was established to prevent payroll overdrafts and an amount of \$30,000 is always maintained in the account.

**Juvenile Board State Aid-Border Project**

State aid funds are received from the Texas Juvenile Probation Commission to facilitate the disposition of juvenile delinquent illegal aliens. The program contracts the services of a person familiar with the laws, culture and resources available in Mexico in order to accomplish the disposition.

**EL PASO COUNTY, TEXAS**  
**Purposes of Trust and Agency Funds**  
**September 30, 1993**

**County Deferred Compensation**

This fund accounts for the County of El Paso's deferred compensation plan offered to it's employees.

**Juvenile Board Intensive Supervision**

This fund is used for the diversion of juveniles from the Texas Youth Commission. These funds provide services for the Project Challenge (boot camp) Program in El Paso County.

**Juvenile Board Diversionary Placement**

These funds were awarded by the Texas Juvenile Probation Commission. Its purpose is to provide an alternative to Texas Youth Commission Commitment. The program is run on a monthly reimbursement system based on the number of juveniles held at the placement facility.

**Other Elected Officials**

This group of funds accounts for monies collected by the county tax assessor-collector, the county clerk, the sheriff's department and justices of the peace and the district clerk's office not yet deposited with the county treasury or transmitted to other governmental agencies or individuals.

**Special Law Enforcement Imprest Fund**

This fund is used to account for the payment of confidential expenditures related to the Special Investigations Group grant.

**IRS Section 125 Health Fund**

This fund is used to account for employee contributions to a cafeteria plan under provisions of the Internal Revenue Code Section 125.

**IRS Section 457 Supplement Retirement Fund**

This is a clearing account for employee contributions to a supplemental retirement plan as provided under Section 457 of the Internal Revenue Code.

**EL PASO COUNTY, TEXAS**  
**Purposes of Trust and Agency Funds**  
**September 30, 1993**

**Juvenile Probation Juror**

This fund is used to account for donations of jury duty pay made by jurors. These funds are to be used for the benefit of juveniles through the Juvenile Probation Department.

**High Intensity Drug Trafficking Area Imprest Fund**

This fund is used for the payment of confidential expenditures under the Selective Investigations and Interdiction Unit Grant.

**TJPC Community Corrections 93**  
**(Texas Juvenile Probation Commission)**

The funding is awarded by the Texas Juvenile Probation Commission. The purpose of the program is to enhance the quality of services available to youth at risk of commitment to the Texas Youth Correctional Facility. The goal of the program is to reduce commitments and to meet statutorily mandated performance targets of successful completion of probation, intensive supervision programs, and residential diversion programs.

**Child Welfare**

This is a special fund established for the deposit and disbursement relating to foster care children's Social Security (S.S.) and Supplemental Security Income (S.S.I.) Funds. Disbursements from this special fund are made in accordance with the needs of each child and upon authorization by the Child Welfare Board.

**District Clerk Child Support**

This is a clearing account for court ordered child support payments deducted from county employees earnings and forwarded to the District Clerk's Office.

**Election Services Contract Fund**

This fund accounts for the reimbursements received from non-county entities for election services provided by the County Election's Department.

**District Attorney Hot Check Discretionary Fund**

The District Attorney receives a percentage of the hot check collections by the County Attorney due to the fact that the District Attorney prosecutes these criminal cases.



County of El Paso, Texas  
Trust and Agency  
Combining Balance Sheet  
September 30, 1993

(With comparative totals for September 30, 1992)

	Expendable		Agency Funds				
	Trust						
	Health and Life	County Law Library	Social Security	County Employees' Retirement	West Texas Community Supervision & Corrections Program	County Attorney Bad Check Operating	Trust
<b>Assets</b>							
Cash.....	\$173,100	\$48,292	\$9,559	\$218,188	\$599,779	\$2,416	\$88,606
Investments.....		307,349			718,328		
Receivables:							
Interest.....		2,050			70,740		
Accounts.....		5,466			53,316	120	123
Payroll.....	122,588		403,976	211,751			
Due from other funds.....							
Due from other governmental agencies.....							
Deferred compensation plan assets.....							
<b>Total Assets.....</b>	<b>\$295,688</b>	<b>\$363,157</b>	<b>\$413,535</b>	<b>\$429,939</b>	<b>\$1,442,163</b>	<b>\$2,536</b>	<b>\$88,729</b>
<b>Liabilities and fund balance</b>							
<b>Liabilities:</b>							
Vouchers payable.....	\$336,762	\$25,518	\$403,995	\$429,834	\$221,500	\$1,133	\$17,886
Accrued payroll.....		2,059			206,585	199	
Due to other funds.....							
Due to other units.....					400		
Due to other governmental agencies.....	1,706	335,580	9,540	105	1,013,678	1,204	70,843
Deferred compensation due employees.....							
<b>Total liabilities.....</b>	<b>338,468</b>	<b>363,157</b>	<b>413,535</b>	<b>429,939</b>	<b>1,442,163</b>	<b>2,536</b>	<b>88,729</b>
<b>Fund balances:</b>							
Unreserved, undesignated	(42,780)						
<b>Total fund balances.....</b>	<b>(42,780)</b>						
<b>Total liabilities and fund balances.....</b>	<b>\$295,688</b>	<b>\$363,157</b>	<b>\$413,535</b>	<b>\$429,939</b>	<b>\$1,442,163</b>	<b>\$2,536</b>	<b>\$88,729</b>

County of El Paso, Texas  
Trust and Agency  
Combining Balance Sheet  
September 30, 1993

(With comparative totals for September 30, 1992)

	Agency Funds					
	County Attorney Food Stamp Fraud Pros. Fund	Juvenile Board State Aid	Juvenile Probation Supervision	Project Care	Narcotics Detection Apprehension	County Payroll
<b>Assets</b>						
Cash.....	\$17,604	\$116,822	\$89,777	\$46,856	\$153,867	\$33,135
Investments.....					2,748,930	
Receivables:						
Interest.....		1,921			43,566	
Accounts.....		198,260			23,000	
Payroll.....						1,163,400
Due from other funds.....						
Due from other governmental agencies.....						
Deferred compensation plan assets.....						
<b>Total Assets.....</b>	<b>\$17,604</b>	<b>\$317,003</b>	<b>\$89,777</b>	<b>\$46,856</b>	<b>\$2,969,363</b>	<b>\$1,196,535</b>
<b>Liabilities and fund balance</b>						
<b>Liabilities:</b>						
Vouchers payable.....		\$17,967	\$919	\$1,855	\$25,000	
Accrued payroll.....		13,065				
Due to other funds.....						\$30,000
Due to other units.....			500			1,163,400
Due to other governmental agencies.....	\$17,604	285,971	88,358	45,001	2,944,363	3,135
Deferred compensation due employees.....						
<b>Total liabilities.....</b>	<b>17,604</b>	<b>317,003</b>	<b>89,777</b>	<b>46,856</b>	<b>2,969,363</b>	<b>1,196,535</b>
<b>Fund balances:</b>						
Unreserved, undesignated						
<b>Total fund balances.....</b>						
<b>Total liabilities and fund balances.....</b>	<b>\$17,604</b>	<b>\$317,003</b>	<b>\$89,777</b>	<b>\$46,856</b>	<b>\$2,969,363</b>	<b>\$1,196,535</b>

County of El Paso, Texas  
Trust and Agency  
Combining Balance Sheet  
September 30, 1993

(With comparative totals for September 30, 1992)

	Agency Funds				
	Juvenile Board State Aid Border Project	County Deferred Compensation	Juvenile Board Intensive Supervision Treatment	Juvenile Board Diversionary Treatment	Other Elected Officials
<b>Assets</b>					
Cash.....	\$5,778		\$899	\$190	\$7,419,681
Investments.....					891,129
Receivables:					
Interest.....					
Accounts.....					87,356
Payroll.....					
Due from other funds.....					
Due from other governmental agencies.....					68
Deferred compensation plan assets.....		\$2,327,120			
<b>Total Assets.....</b>	<b>\$5,778</b>	<b>\$2,327,120</b>	<b>\$899</b>	<b>\$190</b>	<b>\$8,398,234</b>
<b>Liabilities and fund balance</b>					
<b>Liabilities:</b>					
Vouchers payable.....	\$2,424				
Accrued payroll.....					
Due to other funds.....					\$2,532,179
Due to other units.....					4,094,715
Due to other governmental agencies.....	3,354		\$899	\$190	1,771,340
Deferred compensation due employees.....		\$2,327,120			
<b>Total liabilities.....</b>	<b>5,778</b>	<b>2,327,120</b>	<b>899</b>	<b>190</b>	<b>8,398,234</b>
<b>Fund balances:</b>					
Unreserved, undesignated					
<b>Total fund balances.....</b>					
<b>Total liabilities and fund balances.....</b>	<b>\$5,778</b>	<b>\$2,327,120</b>	<b>\$899</b>	<b>\$190</b>	<b>\$8,398,234</b>

County of El Paso, Texas  
Trust and Agency  
Combining Balance Sheet  
September 30, 1993

With comparative totals for September 30, 1992)

	Agency Funds				
	Special Law Enforcement Imprest Fund	IRS Section 125 Health Fund	IRS Section 457 Retirement	Juvenile Probation Juror	High Intensity Drug Trafficking Area Imprest Fund
<b>Assets</b>					
Cash.....	\$3,955	\$25,829	\$987	\$9,439	\$106
Investments.....				96,900	
Receivables:					
Interest.....				3,066	
Accounts.....		2,060	5,246		3,234
Payroll.....					
Due from other funds.....					
Due from other governmental agencies.....					
Deferred compensation plan assets.....					
<b>Total Assets.....</b>	<b>\$3,955</b>	<b>\$27,889</b>	<b>\$6,233</b>	<b>\$109,405</b>	<b>\$3,340</b>
<b>Liabilities and fund balance</b>					
<b>Liabilities:</b>					
Vouchers payable.....	\$1,354	\$1,522	\$5,560		
Accrued payroll.....					
Due to other funds.....					
Due to other units.....			673		
Due to other governmental agencies.....	2,601	26,367		\$109,405	\$3,340
Deferred compensation due employees.....					
<b>Total liabilities.....</b>	<b>3,955</b>	<b>27,889</b>	<b>6,233</b>	<b>109,405</b>	<b>3,340</b>
<b>Fund balances:</b>					
Unreserved, undesignated					
<b>Total fund balances.....</b>					
<b>Total liabilities and fund balances.....</b>	<b>\$3,955</b>	<b>\$27,889</b>	<b>\$6,233</b>	<b>\$109,405</b>	<b>\$3,340</b>

County of El Paso, Texas  
Trust and Agency  
Combining Balance Sheet  
September 30, 1993

(With comparative totals for September 30, 1992)

	Agency Funds					Totals	
	Texas Juvenile Probation Commission Community Corrections	Child Welfare	District Clerk Child Support	Election Services Contract Fund	District Attorney Hot Check Discretionary Fund	1993	1992
<b>Assets</b>							
Cash.....	\$1,500	\$41,190		\$23,300		\$9,130,855	\$6,580,430
Investments.....		32,000				4,794,636	6,182,579
Receivables:							
Interest.....		751				122,094	201,752
Accounts.....	25,248		\$9,406		\$190	413,025	565,612
Payroll.....						1,901,715	1,856,977
Due from other funds.....							
Due from other governmental agencies.....						68	650,104
Deferred compensation plan assets.....						2,327,120	1,792,165
<b>Total Assets.....</b>	<b>\$26,748</b>	<b>\$73,941</b>	<b>\$9,406</b>	<b>\$23,300</b>	<b>\$190</b>	<b>\$18,689,513</b>	<b>\$17,829,619</b>
<b>Liabilities and fund balance</b>							
<b>Liabilities:</b>							
Vouchers payable.....	\$25,811	\$10,818				\$1,529,858	\$1,820,336
Accrued payroll.....	937				\$190	223,035	210,968
Due to other funds.....						2,562,179	103,144
Due to other units.....		61,400	\$9,406			5,330,494	4,961,389
Due to other governmental agencies.....		1,723		\$23,300		6,759,607	8,959,109
Deferred compensation due employees.....						2,327,120	1,792,165
<b>Total liabilities.....</b>	<b>26,748</b>	<b>73,941</b>	<b>9,406</b>	<b>23,300</b>	<b>190</b>	<b>18,732,293</b>	<b>17,847,111</b>
<b>Fund balances:</b>							
Unreserved, undesignated						(42,780)	(17,492)
<b>Total fund balances.....</b>						<b>(42,780)</b>	<b>(17,492)</b>
<b>Total liabilities and fund balances.....</b>	<b>\$26,748</b>	<b>\$73,941</b>	<b>\$9,406</b>	<b>\$23,300</b>	<b>\$190</b>	<b>\$18,689,513</b>	<b>\$17,829,619</b>

**County of El Paso, Texas**  
**Health and Life Benefit Trust Fund**  
**Statement of Changes in Assets, Liabilities and Fund Balances**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$59,351	\$3,869,856	\$3,756,107	\$173,100
Receivables:				
Interest.....				
Accounts.....	31,654	490	32,144	
Payroll.....	124,230	259,148	260,790	122,588
<b>Total assets.....</b>	<b>\$215,235</b>	<b>\$4,129,494</b>	<b>\$4,049,041</b>	<b>\$295,688</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Vouchers payable.....	\$231,021	\$197,081	\$91,340	\$336,762
Due to other govern- mental agencies.....	1,706	3,200,318	3,200,318	1,706
<b>Total liabilities.....</b>	<b>232,727</b>	<b>3,397,399</b>	<b>3,291,658</b>	<b>338,468</b>
Fund balance.....	(17,492)	3,596,953	3,622,241	(42,780)
<b>Total liabilities and fund balances.....</b>	<b>\$215,235</b>	<b>\$6,994,352</b>	<b>\$6,913,899</b>	<b>\$295,688</b>

**County Of El Paso, Texas**  
**Health and Life Benefits Trust Fund**  
**Comparative Statements of Revenues, Expenditures and Changes in Fund Balances**  
**For the fiscal years ended September 30, 1993 and 1992**

	1993	1992
<b>Revenues:</b>		
Charges for services:		
Contributions.....	\$3,352,652	\$3,418,220
Interest earnings.....	5,832	4,432
<b>Total revenues.....</b>	<b>3,358,484</b>	<b>3,422,652</b>
<b>Expenditures:</b>		
Health and welfare:		
Claims.....	3,316,038	3,408,231
Administrative.....	65,040	66,255
Miscellaneous.....	159,694	183,599
<b>Total expenditures.....</b>	<b>3,540,772</b>	<b>3,658,085</b>
Excess (deficiency) of revenues over (under) expenditures.....	(182,288)	(235,433)
<b>Other financing sources (uses):</b>		
Transfers in.....	157,000	320,000
<b>Total other financing sources (uses).....</b>	<b>157,000</b>	<b>320,000</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	(25,288)	84,567
<b>Fund balances October 1 .....</b>	<b>(17,492)</b>	<b>(102,059)</b>
<b>Fund balances September 30.....</b>	<b>(\$42,780)</b>	<b>(\$17,492)</b>

**County of El Paso, Texas**  
**Law Library Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$53,891	\$553,886	\$559,485	\$48,292
Investments.....	291,000	307,349	291,000	307,349
Receivables:				
Interest.....	7,811	2,050	7,811	2,050
Accounts.....	9,695	5,466	9,695	5,466
<b>Total assets.....</b>	<b>\$362,397</b>	<b>\$868,751</b>	<b>\$867,991</b>	<b>\$363,157</b>
<b>Liabilities</b>				
Vouchers payable.....	\$20,499	\$214,918	\$209,899	\$25,518
Payroll.....	2,059	2,059	2,059	2,059
Due to other govern- mental agencies.....	339,839	253,546	257,805	335,580
<b>Total liabilities.....</b>	<b>\$362,397</b>	<b>\$470,523</b>	<b>\$469,763</b>	<b>\$363,157</b>



**County of El Paso, Texas**  
**Social Security Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$9,586	\$11,022,857	\$11,022,884	\$9,559
Receivables:				
Interest.....				
Accounts.....	19	19	38	
Payroll.....	392,765	853,165	841,954	403,976
<b>Total assets.....</b>	<b>\$402,370</b>	<b>\$11,876,041</b>	<b>\$11,864,876</b>	<b>\$413,535</b>
<b>Liabilities</b>				
Vouchers payable.....	\$392,728	\$403,974	\$392,707	\$403,995
Accrued payroll.....				
Due to other govern- mental agencies.....	9,642	10,629,787	10,629,889	9,540
<b>Total liabilities.....</b>	<b>\$402,370</b>	<b>\$11,033,761</b>	<b>\$11,022,596</b>	<b>\$413,535</b>

**County of El Paso, Texas**  
**Employees' Retirement Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$206,750	\$5,730,263	\$5,718,825	\$218,188
Receivables:				
Interest.....				
Accounts.....	142	85	227	
Payroll.....	204,974	447,582	440,805	211,751
<b>Total assets.....</b>	<b>\$411,866</b>	<b>\$6,177,930</b>	<b>\$6,159,857</b>	<b>\$429,939</b>
<b>Liabilities</b>				
Vouchers payable.....	\$411,723	\$429,834	\$411,723	\$429,834
Due to other govern- mental agencies.....	143	104	142	105
<b>Total liabilities.....</b>	<b>\$411,866</b>	<b>\$429,938</b>	<b>\$411,865</b>	<b>\$429,939</b>

**County of El Paso, Texas**  
**West Texas Community Supervision and Corrections Program Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$492,064	\$15,096,848	\$14,989,133	\$599,779
Investments.....	2,500,000	5,529,151	7,310,823	718,328
Receivables:				
Interest.....	12,248	58,492		70,740
Accounts .....	43,676	54,014	44,374	53,316
<b>Total assets.....</b>	<b>\$3,047,988</b>	<b>\$20,738,505</b>	<b>\$22,344,330</b>	<b>\$1,442,163</b>
<b>Liabilities</b>				
Vouchers payable.....	\$698,568	\$221,585	\$698,653	\$221,500
Payroll.....	194,472	410,356	398,243	206,585
Due to other govern- mental agencies.....	2,154,548	7,533,166	8,674,036	1,013,678
Due to other units.....	400			400
<b>Total liabilities.....</b>	<b>\$3,047,988</b>	<b>\$8,165,107</b>	<b>\$9,770,932</b>	<b>\$1,442,163</b>

**County of El Paso, Texas**  
**County Attorney Bad Check—Operating Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$7,458	\$83,274	\$88,316	\$2,416
Receivables:				
Interest.....				
Accounts.....	684	120	684	120
<b>Total assets.....</b>	<b>\$8,142</b>	<b>\$83,394</b>	<b>\$89,000</b>	<b>\$2,536</b>
<b>Liabilities</b>				
Vouchers payable.....	\$1,527	\$737	\$1,131	\$1,133
Payroll.....	893	199	893	199
Due to other govern- mental agencies.....	5,722	118,188	122,706	1,204
<b>Total liabilities.....</b>	<b>\$8,142</b>	<b>\$119,124</b>	<b>\$124,730</b>	<b>\$2,536</b>

**County of El Paso, Texas**  
**County Attorney Bad Check-Trust Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$37,051	\$603,187	\$551,632	\$88,606
Accounts receivable.....	2,351	123	2,351	123
<b>Total assets.....</b>	<b>\$39,402</b>	<b>\$603,310</b>	<b>\$553,983</b>	<b>\$88,729</b>
<b>Liabilities</b>				
Vouchers payable.....	\$2,825	\$17,886	\$2,825	\$17,886
Due to other govern- mental agencies.....	36,577	600,959	566,693	70,843
<b>Total liabilities.....</b>	<b>\$39,402</b>	<b>\$618,845</b>	<b>\$569,518</b>	<b>\$88,729</b>

**County of El Paso, Texas**  
**County Attorney Food Stamp Fraud Prosecution Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$7,217	\$12,209	\$1,822	\$17,604
<b>Total assets.....</b>	<b>\$7,217</b>	<b>\$12,209</b>	<b>\$1,822</b>	<b>\$17,604</b>
<b>Liabilities</b>				
Vouchers payable.....	\$652	\$1,170	\$1,822	
Due to other govern- mental agencies.....	6,565	12,209	1,170	\$17,604
<b>Total liabilities.....</b>	<b>\$7,217</b>	<b>\$13,379</b>	<b>\$2,992</b>	<b>\$17,604</b>

**County of El Paso, Texas**  
**Juvenile Board State-Aid Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$76,174	\$1,302,560	\$1,261,912	\$116,822
Investments.....		245,413	245,413	
Receivables:				
Interest.....		1,921		1,921
Accounts receivable.....	215	198,045		198,260
<b>Total assets.....</b>	<b>\$76,389</b>	<b>\$1,747,939</b>	<b>\$1,507,325</b>	<b>\$317,003</b>
<b>Liabilities</b>				
Vouchers payable.....	\$10,597	\$12,920	\$5,550	\$17,967
Payroll.....	13,544	12,489	12,968	13,065
Due to other govern- mental agencies.....	52,248	1,306,610	1,072,887	285,971
<b>Total liabilities.....</b>	<b>\$76,389</b>	<b>\$1,332,019</b>	<b>\$1,091,405</b>	<b>\$317,003</b>

**County of El Paso, Texas**  
**Juvenile Probation Supervision Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$82,295	\$55,525	\$48,043	\$89,777
Accounts receivable.....	69	49	118	
<b>Total assets.....</b>	<b>\$82,364</b>	<b>\$55,574</b>	<b>\$48,161</b>	<b>\$89,777</b>
<b>Liabilities</b>				
Vouchers payable.....	\$17,346	\$26,538	\$42,965	\$919
Due to other govern- mental agencies.....	64,518	63,392	39,552	88,358
Due to other units.....	500			500
<b>Total liabilities.....</b>	<b>\$82,364</b>	<b>\$89,930</b>	<b>\$82,517</b>	<b>\$89,777</b>



**County of El Paso, Texas**  
**Project Care Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$79,475	\$41,205	\$73,824	\$46,856
Accounts receivable.....	517		517	
<b>Total assets.....</b>	<b>\$79,992</b>	<b>\$41,205</b>	<b>\$74,341</b>	<b>\$46,856</b>
<b>Liabilities</b>				
Vouchers payable.....	\$3,636	\$69,304	\$71,085	\$1,855
Due to other govern- mental agencies.....	76,356	37,357	68,712	45,001
<b>Total liabilities.....</b>	<b>\$79,992</b>	<b>\$106,661</b>	<b>\$139,797</b>	<b>\$46,856</b>

**County of El Paso, Texas**  
**Narcotics, Detection and Apprehension (Imprest) Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$24,016	\$5,256,223	\$5,126,372	\$153,867
Investments.....	2,824,584	4,034,808	4,110,462	2,748,930
Receivables:				
Interest.....	181,693	43,566	181,693	43,566
Accounts.....	45,650	18,554	41,204	23,000
<b>Total assets.....</b>	<b>\$3,075,943</b>	<b>\$9,353,151</b>	<b>\$9,459,731</b>	<b>\$2,969,363</b>
<b>Liabilities</b>				
Vouchers payable.....	\$7,665	\$17,353	\$18	\$25,000
Due to other govern- mental agencies.....	3,068,278	154,245	278,160	2,944,363
<b>Total liabilities.....</b>	<b>\$3,075,943</b>	<b>\$171,598</b>	<b>\$278,178</b>	<b>\$2,969,363</b>

**County of El Paso, Texas**  
**Payroll Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$39,738	\$31,838,049	\$31,844,652	\$33,135
Payroll receivable.....	1,135,008	2,462,080	2,433,688	1,163,400
<b>Total assets.....</b>	<b>\$1,174,746</b>	<b>\$34,300,129</b>	<b>\$34,278,340</b>	<b>\$1,196,535</b>
<b>Liabilities</b>				
Due to other funds.....	\$30,000			\$30,000
Due to other units.....		\$1,163,400		1,163,400
Due to other govern- mental agencies.....	1,144,746	30,674,649	\$31,816,260	3,135
<b>Total liabilities.....</b>	<b>\$1,174,746</b>	<b>\$31,838,049</b>	<b>\$31,816,260</b>	<b>\$1,196,535</b>

**County of El Paso, Texas**  
**Juvenile Board State-Border Project**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	<b>Balance</b>			<b>Balance</b>
	<b>Oct. 1, 1992</b>	<b>Additions</b>	<b>Deletions</b>	<b>Sept. 30, 1993</b>
<b>Assets</b>				
Cash.....	\$14,729	\$37,001	\$45,952	\$5,778
<b>Total assets.....</b>	<b>\$14,729</b>	<b>\$37,001</b>	<b>\$45,952</b>	<b>\$5,778</b>
<b>Liabilities</b>				
Accounts payable.....	\$3,084	\$2,424	\$3,084	\$2,424
Due to other govern- mental agencies.....	11,645	35,906	44,197	3,354
<b>Total liabilities.....</b>	<b>\$14,729</b>	<b>\$38,330</b>	<b>\$47,281</b>	<b>\$5,778</b>

**County of El Paso, Texas**  
**County Deferred Compensation**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Deferred compensation				
plan assets.....	\$1,792,165	\$618,491	\$83,536	\$2,327,120
<b>Total assets.....</b>	<b>\$1,792,165</b>	<b>\$618,491</b>	<b>\$83,536</b>	<b>\$2,327,120</b>
<b>Liabilities</b>				
Deferred compensation				
due employees.....	\$1,792,165	\$618,491	\$83,536	\$2,327,120
<b>Total liabilities.....</b>	<b>\$1,792,165</b>	<b>\$618,491</b>	<b>\$83,536</b>	<b>\$2,327,120</b>

**County of El Paso, Texas**  
**Juvenile Board—Intensive Supervision Treatment Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$5,001	\$193	\$4,295	\$899
<b>Total assets.....</b>	<b>\$5,001</b>	<b>\$193</b>	<b>\$4,295</b>	<b>\$899</b>
<b>Liabilities</b>				
Vouchers payable.....	\$2,333	\$192	\$2,525	
Payroll.....				
Due to other govern- mental agencies.....	2,668	25,969	27,738	\$899
<b>Total liabilities.....</b>	<b>\$5,001</b>	<b>\$26,161</b>	<b>\$30,263</b>	<b>\$899</b>

**County of El Paso, Texas**  
**Juvenile Board Diversionary Treatment Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$15,225	\$31,787	\$46,822	\$190
Accounts receivable.....	7,808		7,808	
<b>Total assets.....</b>	<b>\$23,033</b>	<b>\$31,787</b>	<b>\$54,630</b>	<b>\$190</b>
<b>Liabilities</b>				
Vouchers payable.....	\$1,728		\$1,728	
Due to other govern- mental agencies.....	21,305	\$52,002	73,117	\$190
<b>Total liabilities.....</b>	<b>\$23,033</b>	<b>\$52,002</b>	<b>\$74,845</b>	<b>\$190</b>

**County of El Paso, Texas**  
**Jail Commissary Profits Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$73,144			\$73,144
Accounts receivable.....				
Fixed assets – equipment.....		\$209	209	
<b>Total assets.....</b>	<b>\$73,144</b>	<b>\$209</b>	<b>\$73,353</b>	
<b>Liabilities</b>				
Vouchers payable.....				
Due to other funds.....	\$73,144			\$73,144
Due to other govern- mental agencies.....				
<b>Total liabilities.....</b>	<b>\$73,144</b>		<b>\$73,144</b>	



County of El Paso, Texas  
Other Elected Officials  
Combining Balance Sheets  
September 30, 1993

(With comparative totals for September 30, 1992)

	Tax Assessor Collector	County Clerk	Sheriff's Department & Justices of the Peace	District Clerk	Totals	
					1993	1992
<b>Assets</b>						
Cash.....	\$3,989,463	\$771,865	\$637,082	\$2,021,271	\$7,419,681	\$5,694,871
Investments.....		891,129			891,129	856,419
Accounts receivable.....	21,644	63,066	2,263	383	87,356	637,454
Due from other funds.....						
Due from other governmental agencies.....			68		68	631,521
<b>Total Assets.....</b>	<b>\$4,011,107</b>	<b>\$1,726,060</b>	<b>\$639,413</b>	<b>\$2,021,654</b>	<b>\$8,398,234</b>	<b>\$7,820,265</b>
<b>Liabilities</b>						
Due to other units.....	\$5,608	\$1,617,312	\$454,395	\$2,017,400	\$4,094,715	\$4,304,157
Due to other governmental agencies.....	1,753,334	17,573	433		1,771,340	3,325,408
Due to other funds.....	2,252,165	91,175	184,585	4,254	2,532,179	190,700
<b>Total liabilities.....</b>	<b>\$4,011,107</b>	<b>\$1,726,060</b>	<b>\$639,413</b>	<b>\$2,021,654</b>	<b>\$8,398,234</b>	<b>\$7,820,265</b>

County of El Paso, Texas  
 Tax Assessor Collector Agency Fund  
 Statement of Changes in Assets and Liabilities  
 For the fiscal year ended September 30, 1993

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$2,125,810	\$134,502,235	\$132,638,582	\$3,989,463
Accounts receivable.....	25,955	140,336	144,647	21,644
Due from other governmental agencies.....				
<b>Total assets.....</b>	<b>\$2,151,765</b>	<b>\$134,642,571</b>	<b>\$132,783,229</b>	<b>\$4,011,107</b>
<b>Liabilities</b>				
Due to other units.....	\$2,918	\$14,738	\$12,048	\$5,608
Due to other govern- mental agencies.....	1,703,195	47,091,320	47,041,181	1,753,334
Due to other funds.....	445,652	90,190,221	88,383,708	2,252,165
<b>Total liabilities.....</b>	<b>\$2,151,765</b>	<b>\$137,296,279</b>	<b>\$135,436,937</b>	<b>\$4,011,107</b>

**County of El Paso, Texas**  
**County Clerk Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$536,760	\$3,952,389	\$3,717,284	\$771,865
Investments.....	566,995	324,959	825	891,129
Accounts receivable.....	28,952	79,812	45,698	63,066
Due from other governmental agencies.....	27,065		27,065	
<b>Total assets.....</b>	<b>\$1,159,772</b>	<b>\$4,357,160</b>	<b>\$3,790,872</b>	<b>\$1,726,060</b>
<b>Liabilities</b>				
Due to other units.....	\$831,709	\$1,880,829	\$1,095,226	\$1,617,312
Due to other govern- mental agencies.....	9,423	114,351	106,201	17,573
Due to other funds.....	318,640	2,359,432	2,586,897	91,175
<b>Total liabilities.....</b>	<b>\$1,159,772</b>	<b>\$4,354,612</b>	<b>\$3,788,324</b>	<b>\$1,726,060</b>

**County of El Paso, Texas**  
**Sheriff's Department and Justices of the Peace Agency Funds**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$732,778	\$6,941,735	\$7,037,431	\$637,082
Accounts receivable.....	352,471	2,022	352,230	2,263
Due from other governmental agencies.....	603,213		603,145	68
<b>Total assets.....</b>	<b>\$1,688,462</b>	<b>\$6,943,757</b>	<b>\$7,992,806</b>	<b>\$639,413</b>
<b>Liabilities</b>				
Due to other units.....	\$414,004	\$3,652,614	\$3,612,223	\$454,395
Due to other governmental agencies.....	523	5,105	5,195	433
Due to other funds.....	1,273,935	3,327,487	4,416,837	184,585
<b>Total liabilities.....</b>	<b>\$1,688,462</b>	<b>\$6,985,206</b>	<b>\$8,034,255</b>	<b>\$639,413</b>

**County of El Paso, Texas**  
**District Clerk Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$1,702,810	\$13,105,509	\$12,787,048	\$2,021,271
Accounts receivable.....	4,112	5,628	9,357	383
Due from other governmental agencies.....	19,826		19,826	
<b>Total assets.....</b>	<b>\$1,726,748</b>	<b>\$13,111,137</b>	<b>\$12,816,231</b>	<b>\$2,021,654</b>
<b>Liabilities</b>				
Due to other units.....	\$1,639,865	\$11,054,051	\$10,676,516	\$2,017,400
Due to other governmental agencies.....	53,117	383,680	436,797	
Due to other funds.....	33,766	2,114,653	2,144,165	4,254
<b>Total liabilities.....</b>	<b>\$1,726,748</b>	<b>\$13,552,384</b>	<b>\$13,257,478</b>	<b>\$2,021,654</b>

**County of El Paso, Texas**  
**Special Law Enforcement Imprest Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$3,813	\$142		\$3,955
Accounts receivable.....	8	8	\$16	
<b>Total assets.....</b>	<b>\$3,821</b>	<b>\$150</b>	<b>\$16</b>	<b>\$3,955</b>
<b>Liabilities</b>				
Vouchers payable.....		\$1,354		\$1,354
Due to other govern- mental agencies.....	\$3,821		\$1,220	2,601
<b>Total liabilities.....</b>	<b>\$3,821</b>	<b>\$1,354</b>	<b>\$1,220</b>	<b>\$3,955</b>

**County of El Paso, Texas**  
**IRS Section 125 Health Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$25,109	\$82,198	\$81,478	\$25,829
Accounts receivable.....	2,966	2,107	3,013	2,060
<b>Total assets.....</b>	<b>\$28,075</b>	<b>\$84,305</b>	<b>\$84,491</b>	<b>\$27,889</b>
<b>Liabilities</b>				
Vouchers payable.....	\$104	\$1,522	\$104	\$1,522
Due to other govern- mental agencies.....	27,971	81,064	82,668	26,367
<b>Total liabilities.....</b>	<b>\$28,075</b>	<b>\$82,586</b>	<b>\$82,772</b>	<b>\$27,889</b>

**County of El Paso, Texas**  
**IRS Section 457 Supplement Retirement Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$11,735	\$170,117	\$180,865	\$987
Accounts receivable.....	8,635	5,246	8,635	5,246
<b>Total assets.....</b>	<b>\$20,370</b>	<b>\$175,363</b>	<b>\$189,500</b>	<b>\$6,233</b>
<b>Liabilities</b>				
Vouchers payable.....	\$8,288	\$5,560	\$8,288	\$5,560
Payroll.....		853,389	853,389	
Due to other units.....		673		673
Due to other govern- mental agencies.....	12,082	1,249,275	1,261,357	
<b>Total liabilities.....</b>	<b>\$20,370</b>	<b>\$2,108,897</b>	<b>\$2,123,034</b>	<b>\$6,233</b>



**County of El Paso, Texas  
 Juvenile Probation Juror  
 Statement of Changes in Assets and Liabilities  
 For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$69,407	\$53,009	\$112,977	\$9,439
Investments.....		106,000	9,100	96,900
Interest.....		3,314	248	3,066
Accounts receivable.....	33		33	
<b>Total assets.....</b>	<b>\$69,440</b>	<b>\$162,323</b>	<b>\$122,358</b>	<b>\$109,405</b>
<b>Liabilities</b>				
Vouchers payable.....		\$3,663	\$3,663	
Due to other govern- mental agencies.....	\$69,440	43,640	3,675	\$109,405
<b>Total liabilities.....</b>	<b>\$69,440</b>	<b>\$47,303</b>	<b>\$7,338</b>	<b>\$109,405</b>

**County of El Paso, Texas**  
**High Intensity Drug Trafficking Area Imprest Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$6,070	\$512	\$6,476	\$106
Accounts Receivable.....		3,234		3,234
<b>Total assets.....</b>	<b>\$6,070</b>	<b>\$3,746</b>	<b>\$6,476</b>	<b>\$3,340</b>
<b>Liabilities</b>				
Vouchers payable.....	\$6,000		\$6,000	
Due to other govern- mental agencies.....	70	\$4,000	730	\$3,340
<b>Total liabilities.....</b>	<b>\$6,070</b>	<b>\$4,000</b>	<b>\$6,730</b>	<b>\$3,340</b>

**County of El Paso, Texas**  
**Texas Juvenile Probation Commission Community Corrections**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....	\$82,973	\$466,477	\$547,950	\$1,500
Accounts receivable.....		25,248		25,248
<b>Total assets.....</b>	<b>\$82,973</b>	<b>\$491,725</b>	<b>\$547,950</b>	<b>\$26,748</b>
<b>Liabilities</b>				
Vouchers payable.....	\$12	\$25,811	\$12	\$25,811
Payroll.....		937		937
Due to other govern- mental agencies.....	82,961	458,634	541,595	
<b>Total liabilities.....</b>	<b>\$82,973</b>	<b>\$485,382</b>	<b>\$541,607</b>	<b>\$26,748</b>

**County of El Paso, Texas**  
**El Paso County Child Welfare Trust**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....		\$329,451	\$288,261	\$41,190
Investments.....		52,000	20,000	32,000
Receivables:				
Interest.....		751		751
Accounts Receivable.....		65	65	
<b>Total assets.....</b>		<b>\$382,267</b>	<b>\$308,326</b>	<b>\$73,941</b>
<b>Liabilities</b>				
Vouchers payable.....		\$187,733	\$176,915	\$10,818
Due to other units.....		310,118	248,718	61,400
Due to other govern- mental agencies.....		3,617	1,894	1,723
<b>Total liabilities.....</b>		<b>\$501,468</b>	<b>\$427,527</b>	<b>\$73,941</b>

**County of El Paso, Texas  
 District Clerk Child Support  
 Statement of Changes in Assets and Liabilities  
 For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....		\$202,570	\$202,570	
Accounts Receivable.....		9,406		\$9,406
<b>Total assets.....</b>		<b>\$211,976</b>	<b>\$202,570</b>	<b>\$9,406</b>
<b>Liabilities</b>				
Vouchers payable.....		\$211,648	\$211,648	
Accrued payroll.....		221,054	221,054	
Due to others.....		9,406		\$9,406
<b>Total liabilities.....</b>		<b>\$442,108</b>	<b>\$432,702</b>	<b>\$9,406</b>

**County of El Paso, Texas**  
**Election Services Contract Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1993**

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....		\$224,800	\$201,500	\$23,300
<b>Total assets.....</b>		<b>\$224,800</b>	<b>\$201,500</b>	<b>\$23,300</b>
<b>Liabilities</b>				
Vouchers payable.....				
Due to other govern- mental agencies.....		\$224,800	\$201,500	\$23,300
<b>Total liabilities.....</b>		<b>\$224,800</b>	<b>\$201,500</b>	<b>\$23,300</b>

County of El Paso, Texas  
 District Attorney Hot Check Discretionary Fund  
 Statement of Changes in Assets and Liabilities  
 For the fiscal year ended September 30, 1993

	Balance Oct. 1, 1992	Additions	Deletions	Balance Sept. 30, 1993
<b>Assets</b>				
Cash.....				
Accounts receivable.....		\$190		\$190
<b>Total assets.....</b>		<b>\$190</b>		<b>\$190</b>
<b>Liabilities</b>				
Accrued payroll.....		\$190		\$190
Due to other govern- mental agencies.....		190	\$190	
<b>Total liabilities.....</b>		<b>\$380</b>	<b>\$190</b>	<b>\$190</b>

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# **GENERAL FIXED ASSETS ACCOUNT GROUP**

**The general fixed assets account group is used to account for fixed assets not used in enterprise fund operations or accounted for in trust funds.**

**County of El Paso, Texas**  
**Comparative Schedules of General Fixed Assets**  
**By Source**  
**September 30, 1993 and 1992**

	1993	1992
<b>General fixed assets:</b>		
Land.....	\$5,615,072	\$5,407,908
Buildings.....	115,201,517	52,690,439
Improvements other than buildings.....	3,592,599	3,590,149
Machinery and equipment.....	17,917,492	15,961,614
Construction in progress.....	1,564,493	48,500,066
<b>Total general fixed assets.....</b>	<b>\$143,891,173</b>	<b>\$126,150,176</b>
<b>Investment in general fixed assets by source:</b>		
General fund.....	\$17,491,797	\$15,654,901
Special revenue funds.....	4,018,294	3,896,862
Capital projects funds.....	122,381,082	106,598,413
<b>Total investment in general fixed assets.....</b>	<b>\$143,891,173</b>	<b>\$126,150,176</b>

County of El Paso, Texas  
 Schedule of General Fixed Assets—By Function and Activity  
 September 30, 1993

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
<b>General government:</b>						
County judge.....				\$115,994		\$115,994
County auditor and treasurer.....				285,311		285,311
County purchasing agent.....				507,118		507,118
County personnel.....				64,269		64,269
County clerk.....				897,119		897,119
County commissioners.....				137,323		137,323
Bail bond administration.....				10,132		10,132
District clerk.....				346,745		346,745
Data processing.....				2,019,148		2,019,148
County elections.....				619,825		619,825
County attorney.....				396,962		396,962
District attorney.....				599,123		599,123
County courthouse and archives:						
County archives.....		\$6,880,913				6,880,913
County cafeteria (Marriott).....				140,573		140,573
County holdings.....	\$2,731,786	7,899,277				10,631,063
Equestrian center.....	2,592,480					2,592,480
El Paso county dispute resolution center.....				15,618		15,618
El Paso bar association.....				32,254		32,254
New county courthouse.....		44,339,998		74,009		44,414,007
Courthouse furnishings.....				421,645		421,645
County communications.....				415,726		415,726
County tax assessor—collector.....				266,082		266,082
Parking Garage.....		6,451,402		161,362		6,612,764
Records management.....				572,215		572,215
Risk management.....				3,500		3,500
Warehouse.....				572,366		572,366
<b>Total general government.....</b>	<b>\$5,324,266</b>	<b>\$65,571,590</b>		<b>8,674,419</b>		<b>79,570,275</b>
<b>Administration of justice:</b>						
District courts administration.....				116,191		116,191
34th district court.....				136,218		136,218
41st district court.....				78,486		78,486
65th district court.....				78,772		78,772
120th district court.....				78,593		78,593
168th district court.....				80,970		80,970
171st district court.....				80,695		80,695
205th district court.....				102,442		102,442
210th district court.....				61,743		61,743
243rd district court.....				70,570		70,570
327th district court.....				87,570		87,570
346th district court.....				79,813		79,813
County law library.....				186,038		186,038
Court masters.....				148,341		148,341
Criminal law magistrate court.....				33,925		33,925
County courts administration.....				35,696		35,696
County court—at-law no. 1.....				81,859		81,859
County court—at-law no. 2.....				87,179		87,179
County court—at-law no. 3.....				83,353		83,353
County court—at-law no. 4.....				74,054		74,054
County court—at-law no. 5.....				77,410		77,410
Criminal justice information system administration.....				40,605		40,605
Public defender administration.....				126,504		126,504
Justice of the peace no. 1.....				15,031		15,031
Justice of the peace no. 2.....				9,388		9,388
Justice of the peace no. 3.....				\$48,149		\$48,149

**County of El Paso, Texas**  
**Schedule of General Fixed Assets—By Function and Activity**  
**September 30, 1993**

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
<b>Administration of justice - Continue</b>						
Justice of the peace no. 4.....				\$22,915		\$22,915
Justice of the peace no. 5.....				21,830		21,830
Justice of the peace no. 6.....				50,498		50,498
Justice of the peace no. 7.....				38,287		38,287
Court of civil appeals.....				150,564		150,564
Detoxification center.....				282,266		282,266
<b>Total administration of justice.....</b>				<b>2,665,955</b>		<b>2,665,955</b>
<b>Public safety:</b>						
County sheriff and jails.....		\$32,309,779		2,438,733		34,748,512
Adult probation.....				208,334		208,334
Juvenile detention/probation.....		6,895,685	\$13,701	564,650		7,474,036
Narcotics detection & apprehension.....				157,829		157,829
<b>Total public safety.....</b>		<b>39,205,464</b>	<b>13,701</b>	<b>3,369,546</b>		<b>42,588,711</b>
<b>Health and welfare:</b>						
General assistance.....				11,745		11,745
Medical examiner.....				210,389		210,389
Morgue.....		3,175,545				3,175,545
Nutrition.....				439,396		439,396
Veterans' assistance.....				3,991		3,991
Lower valley health clinic.....	\$290,806					290,806
<b>Total health and welfare.....</b>	<b>290,806</b>	<b>3,175,545</b>		<b>665,521</b>		<b>4,131,872</b>
<b>Resource development:</b>						
Agricultural co-op extension.....				44,674		44,674
Tourist and convention center.....						
Economic & community development.....						
<b>Total resource development.....</b>				<b>44,674</b>		<b>44,674</b>
<b>Culture and recreation:</b>						
Aquatic center.....		5,664,828				5,664,828
Ascarate park/golf course.....				685,301		685,301
Coliseum.....		1,584,090	1,301,575	386,796		3,272,461
County library.....				36,410		36,410
<b>Total culture and recreation.....</b>		<b>7,248,918</b>	<b>1,301,575</b>	<b>1,108,507</b>		<b>9,659,000</b>
Road and bridges.....			2,277,323	1,388,870		3,666,193
<b>Construction in progress:</b>						
Construction in progress Jail.....					\$1,564,493	1,564,493
<b>Total Construction in progress.....</b>					<b>1,564,493</b>	<b>1,564,493</b>
<b>Total general fixed assets.....</b>	<b>\$5,615,072</b>	<b>\$115,201,517</b>	<b>\$3,592,599</b>	<b>\$17,917,492</b>	<b>\$1,564,493</b>	<b>\$143,891,173</b>

**County of El Paso, Texas**  
**Schedule of Changes in General Fixed Assets—By Function and Activity**  
**For the fiscal year ended September 30, 1993**

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1992	Additions	Deductions	September 30, 1993
<b>General government:</b>				
County judge.....	\$115,994			\$115,994
County auditor and treasurer.....	277,148	\$8,163		285,311
County purchasing agent.....	505,340	1,778		507,118
County personnel.....	62,597	1,672		64,269
County clerk.....	887,294	9,825		897,119
County commissioners.....	134,407	2,916		137,323
Bail bond administration.....	10,132			10,132
District clerk.....	327,988	18,757		346,745
Data processing.....	2,057,002	55,000	\$92,854	2,019,148
County elections.....	619,825			619,825
County attorney.....	387,509	9,453		396,962
District attorney.....	591,873	7,250		599,123
County courthouse and archives:				
County archives.....	6,880,913			6,880,913
County cafeteria (Marriott).....	112,583	27,990		140,573
County holdings.....	10,702,281		71,218	10,631,063
Equestrian center.....	2,592,480			2,592,480
El Paso county dispute				
resolution center.....	15,618			15,618
El Paso bar association.....	32,254			32,254
New county courthouse.....		44,414,007		44,414,007
Courthouse furnishings.....	218,382	231,014	27,751	421,645
County communications.....	431,359	600	16,233	415,726
County tax assessor-collector.....	261,452	4,630		266,082
Parking Garage.....		6,612,764		6,612,764
Records management.....	559,572	12,643		572,215
Risk management.....		3,500		3,500
Warehouse.....		572,366		572,366
<b>Total general government.....</b>	<b>27,784,003</b>	<b>51,994,328</b>	<b>208,056</b>	<b>79,570,275</b>
<b>Administration of justice:</b>				
District courts administration.....	114,487	1,704		116,191
34th district court.....	133,480	2,738		136,218
41st district court.....	78,486			78,486
65th district court.....	80,915	1,994	4,137	78,772
120th district court.....	77,269	1,324		78,593
168th district court.....	79,771	1,199		80,970
171st district court.....	79,155	1,540		80,695
205th district court.....	98,670	3,772		102,442
210th district court.....	61,743			61,743
243rd district court.....	68,683	1,887		70,570
327th district court.....	86,121	1,449		87,570
346th district court.....	79,447	366		79,813
County law library.....	178,468	7,570		186,038
Court masters.....	147,441	900		148,341
Criminal law magistrate court.....	33,575	350		33,925
County courts administration.....	35,696			35,696
County court—at-law no. 1.....	81,859			81,859
County court—at-law no. 2.....	85,265	1,914		87,179
County court—at-law no. 3.....	83,353			83,353
County court—at-law no. 4.....	74,054			74,054
County court—at-law no. 5.....	76,972	748	\$310	77,410
Criminal justice information system administration.....	40,605			40,605
Public defender administration.....	125,754	750		126,504
Justice of the peace no. 1.....	15,031			15,031
Justice of the peace no. 2.....	\$6,636	\$2,752		\$9,388

**County of El Paso, Texas**  
**Schedule of Changes in General Fixed Assets—By Function and Activity**  
**For the fiscal year ended September 30, 1993**

Function and activity	General Fixed Assets October 1, 1992	Additions	Deductions	General Fixed Assets September 30, 1993
<b>Administration of justice — Continued</b>				
Justice of the peace no. 3.....	\$47,754	\$395		\$48,149
Justice of the peace no. 4.....	22,915			22,915
Justice of the peace no. 5.....	21,830			21,830
Justice of the peace no. 6.....	48,614	1,884		50,498
Justice of the peace no. 7.....	33,035	5,252		38,287
Court of civil appeals.....	150,564			150,564
Detoxification center.....	272,933	9,333		282,266
<b>Total administration of justice.....</b>	<b>2,620,581</b>	<b>49,821</b>	<b>\$4,447</b>	<b>2,665,955</b>
<b>Public safety:</b>				
County sheriff and jail.....	32,906,339	1,842,173		34,748,512
Adult probation.....	200,834	7,500		208,334
Juvenile detention/probation.....	7,324,854	149,182		7,474,036
Narcotic detection & apprehension.....	136,662	21,167		157,829
<b>Total public safety.....</b>	<b>40,568,689</b>	<b>2,020,022</b>		<b>42,588,711</b>
<b>Health and welfare:</b>				
General assistance.....	8,150	3,595		11,745
Medical examiner.....	104,969	105,420		210,389
Morgue.....		3,175,545		3,175,545
Nutrition.....	320,414	118,982		439,396
Veteran's assistance.....	3,991			3,991
Lower Valley Health Clinic.....	83,642	207,164		290,806
<b>Total health and welfare.....</b>	<b>521,166</b>	<b>3,610,706</b>		<b>4,131,872</b>
<b>Resource development:</b>				
Agricultural co-op extension.....	41,909	2,765		44,674
Tourist and convention center.....	135,543		135,543	
Economic & community dev.....	5,315		5,315	
<b>Total resource development.....</b>	<b>182,767</b>	<b>2,765</b>	<b>140,858</b>	<b>44,674</b>
<b>Culture and recreation:</b>				
Aquatic center.....		5,664,828		5,664,828
Ascarate park/golf course.....	647,680	37,621		685,301
Coliseum.....	1,679,998	1,592,463		3,272,461
County library.....	36,410			36,410
<b>Total culture and recreation.....</b>	<b>2,364,088</b>	<b>7,294,912</b>		<b>9,659,000</b>
Roads & bridges.....	3,608,816	57,377		3,666,193
Construction in progress.....	48,500,066	1,564,493	48,500,066	1,564,493
<b>Total general fixed assets.....</b>	<b>\$126,150,176</b>	<b>\$66,594,424</b>	<b>\$48,853,427</b>	<b>\$143,891,173</b>

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# STATISTICAL SECTION



Table 1

**County of El Paso, Texas  
General Governmental Expenditures by Function (1)  
Last Ten Fiscal Years  
(Unaudited)  
(Amounts Expressed in Thousands)**

Fiscal Year	General Government	Administration of Justice	Public Safety	Health and Welfare	Community Services	Culture and Recreation	Resource Development	Public Works	Debt Service	Capital Outlays	Total
1984	\$ 8,630	\$ 4,251	\$ 8,732	\$ 4,984	-	\$ 1,171	\$ 2,343	\$ 1,292	\$ 2,188	\$ 2,670	\$ 36,261
1985	10,451	4,862	9,927	3,806	-	1,823	2,569	1,248	2,152	4,154	40,792
1986	8,741	6,281	12,151	7,028	-	1,570	3,045	1,286	59	5,876	46,037
1987	10,456	7,766	13,470	7,510	\$ 451	1,718	2,825	1,232	3,568	4,296	53,292
1988	11,814	9,230	15,881	7,493	157	1,660	3,113	1,413	3,426	8,833	63,020
1989	11,914	10,201	17,891	8,851	6	1,698	3,206	1,585	7,869	12,648	75,869
1990	13,166	11,249	21,058	9,967	1,211	2,002	3,299	1,679	7,340	23,171	94,142
1991	15,223	13,276	24,207	11,974	1,808	2,325	3,755	1,330	7,436	25,406	106,740
1992	16,241	14,654	24,556	10,937	2,536	3,698	3,390	1,515	12,677	7,418	97,622
1993	12,529	15,112	25,764	10,563	3,110	2,022	3,114	1,929	9,144	9,520	92,807

(1) Includes general, special revenue, debt service, and capital projects funds.

**General Governmental Expenditures By Function  
Fiscal Year 1993**

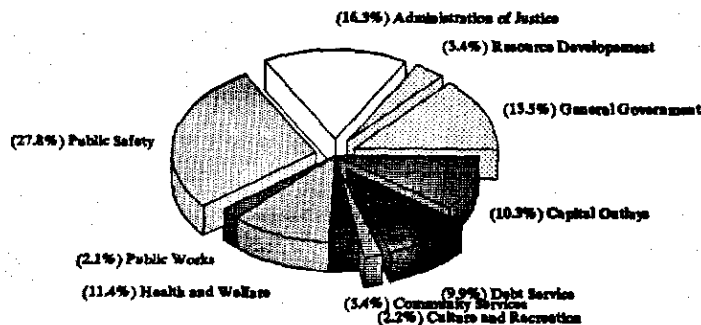


Table 2

County of El Paso, Texas  
 General Governmental Revenues by Source (1)  
 Last Ten Fiscal Years  
 (Unaudited)  
 (Amounts Expressed in Thousands)

Fiscal Year	Taxes	Licenses and Permits	Inter-governmental	Charges for Services	Fines	Interest	Miscellaneous	Total
1984	\$ 19,310	\$ 162	\$ 6,812	\$ 8,665	\$ 522	\$ 1,732	\$ 2,798	\$ 40,001
1985	20,761	139	7,046	8,433	823	2,435	2,895	42,532
1986	24,519	155	8,887	7,740	1,122	2,367	3,386	48,176
1987	24,643	178	9,170	9,664	881	2,537	841	47,914
1988	35,256	181	8,995	12,358	1,418	3,738	626	62,572
1989	42,081	170	8,863	12,845	1,182	6,613	1,004	72,758
1990	40,941	176	11,938	13,210	1,494	4,923	1,746	74,428
1991	40,413	168	10,851	13,778	1,514	3,544	2,122	72,390
1992	49,416	199	11,628	19,270	2,040	1,897	1,900	86,350
1993	54,108	191	12,110	20,880	2,079	2,338	1,491	93,197

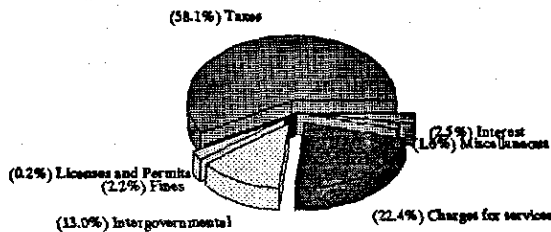
(1) Includes general, special revenue, debt service and capital project funds.

Table 2A

County of El Paso, Texas  
 General Governmental Tax Revenues by Source  
 Last Ten Fiscal Years  
 (Unaudited)  
 (Amounts Expressed in Thousands)

Fiscal Year	Property Tax	Sales Tax	Hotel Occupancy Tax	Bingo Tax	Bank Franchise Tax	State per Capita Tax	Mixed Beverage Tax	Total
1984	\$ 17,590	-	\$ 809	\$ 74	-	\$ 25	\$ 812	\$ 19,310
1985	18,966	-	983	221	-	59	532	20,761
1986	22,587	-	896	158	\$146	27	705	24,519
1987	22,560	-	1,297	97	145	6	538	24,643
1988	25,125	\$ 7,875	1,273	150	143	-	690	35,256
1989	25,653	14,138	1,290	158	112	-	730	42,081
1990	23,440	15,145	1,347	153	70	-	786	40,941
1991	22,015	15,969	1,408	150	49	-	822	40,413
1992	29,853	17,137	1,442	135	-	-	849	49,416
1993	33,237	18,452	1,493	73	-	-	853	54,108

General Governmental Revenues by Source  
 Fiscal Year 1993



General Governmental Tax Revenues by Source  
 Fiscal Year 1993

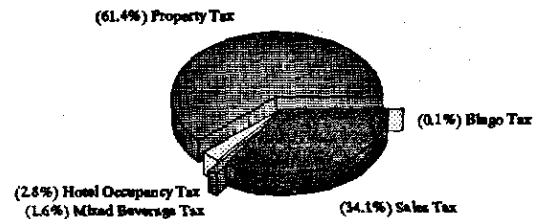


Table 3

**County of El Paso, Texas  
Property Tax Levies and Collections  
Last Ten Fiscal Years  
(Unaudited)  
(Amounts Expressed in Thousands)**

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
1983	\$17,319	\$16,193	93.50%	\$ 816	\$17,009	98.21%	\$1,827	10.55%
1984	18,298	17,263	94.34	327	17,590	96.13	1,940	10.60
1985	18,986	17,928	94.43	1,038	18,966	99.89	2,186	11.51
1986	21,634	20,279	93.74	2,308	22,587	104.41	2,340	10.82
1987	23,883	22,593	94.60	811	23,404	97.99	2,690	11.26
1988	25,180	23,900	94.92	1,305	25,205	100.10	2,956	11.74
1989	25,851	24,361	94.24	1,292	25,653	99.23	3,182	12.31
1990	23,354	21,934	93.92	1,506	23,440	100.37	3,226	13.81
1991	22,169	20,629	93.05	1,386	22,015	99.31	3,389	15.29
1992	30,548	28,623	93.70	1,230	29,853	97.72	4,046	13.24
1993	33,343	31,270	93.78	1,967	33,237	99.68	4,242	12.72

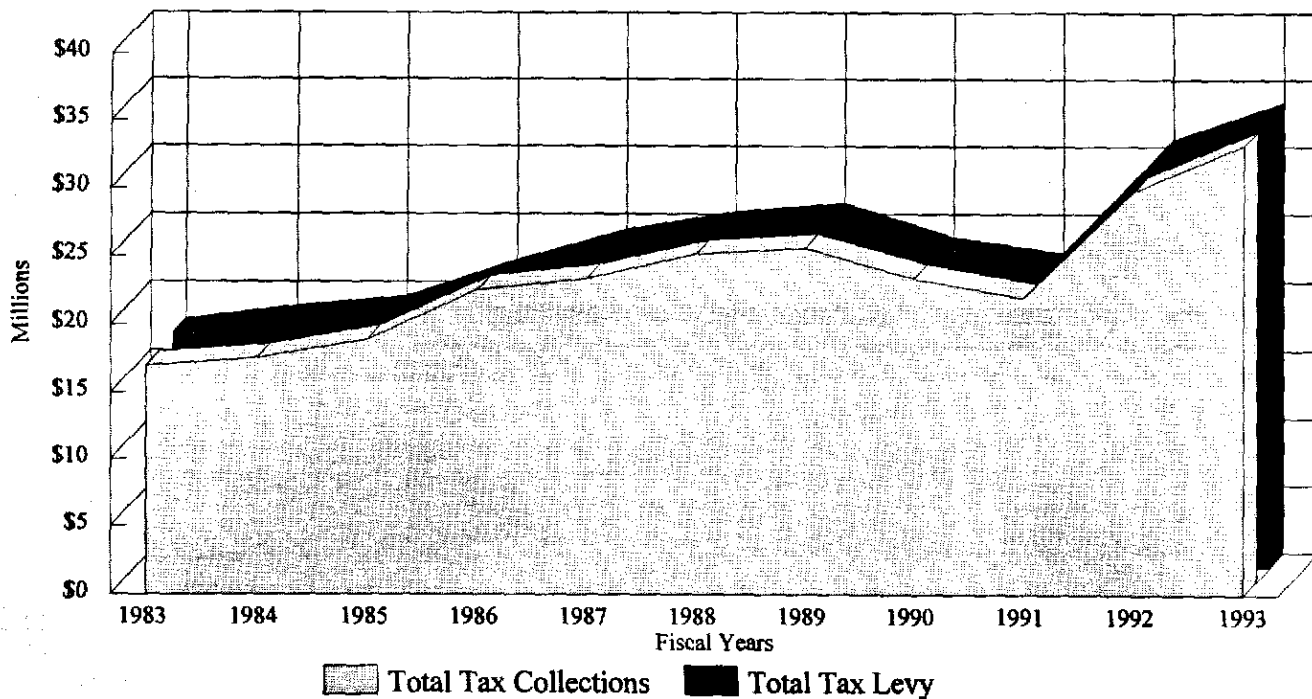


Table 4

**County of El Paso, Texas**  
**Assessed and Estimated Actual Value of Property**  
**Last Ten Fiscal Years**  
**(Unaudited)**  
**(Amounts Expressed in Thousands)**

Fiscal Year	Real Property		Personal Property		Exemptions	Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value	
1984	\$ 6,970,644	\$ 6,970,644	\$ 1,460,259	\$ 1,460,259	\$ 509,005	\$ 7,921,898	\$ 8,430,903	93.96%
1985	7,511,791	7,511,791	1,463,471	1,463,471	755,503	8,219,759	8,975,262	91.58
1986	9,782,499	9,782,499	1,631,625	1,631,625	1,024,651	10,389,473	11,414,124	91.02
1987	9,802,065	9,802,065	1,852,712	1,852,712	1,091,752	10,563,025	11,654,777	90.63
1988	10,358,223	10,358,223	1,950,888	1,950,888	1,172,446	11,136,665	12,309,111	90.48
1989	10,479,305	10,479,305	2,073,831	2,073,831	1,119,699	11,433,437	12,553,136	91.08
1990	10,901,834	10,901,834	2,153,095	2,153,095	1,145,710	11,909,219	13,054,929	91.22
1991	11,549,574	11,549,574	2,086,753	2,086,753	1,589,151	12,047,176	13,636,327	88.35
1992	12,321,608	12,321,608	2,085,090	2,085,090	1,601,185	12,805,513	14,406,698	88.89
1993	12,473,812	12,473,812	2,181,312	2,181,312	1,681,031	12,974,093	14,655,124	88.53

Table 5

**County of El Paso, Texas**  
**Property Tax Rates (1)**  
**Direct and Overlapping Governments**  
**Last Ten Calendar Years**  
**(Unaudited)**

Name of Government	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993
Anthony Ind. School District	\$.81000	\$.96500	\$.86840	\$.92450	\$.73800	\$.86500	\$1.04000	\$.33000	\$.33000	1.28500
Canutillo Ind. School District	.94000	.64880	.64680	.72670	.72256	.83300	1.01250	.41400	.49400	1.47000
City of Anthony	.31000	.28000	.19992	.24161	.23796	.21005	.23664	.23590	.24089	.24934
City of El Paso	.53120	.45224	.45948	.49533	.49542	.51616	.56024	.60746	.60746	.62145
City of Horizon							.12547	.12547	.14955	.16955
City of Socorro				.33000	.33000	.33000	.28000	.29811	.29811	.36839
Clint Ind. School District	1.38000	1.32000	1.29000	1.26000	1.29000	1.63000	1.70000	.61200	.52640	1.53000
County of El Paso	.23098	.20823	.22610	.22610	.22610	.19610	.18669	.25356	.26038	.29329
El Paso Community College	.06473	.05756	.06746	.06731	.09833	.09375	.09696	.09894	.09961	.09932
El Paso County Education District (3)								.83600	.93600	
EPCO Rural Fire Prev. Dist. No. 1	.03000	.03000	.02999	.03000	.03000	.02967	.03000	.03000	.03000	.02952
EPCO Rural Fire Prev. Dist. No. 2				.30000	.03000	.03000	.03000	.03000	.03000	.03000
EPCO Tornillo Water Improvement Dist.					1.00000	.09720	.08415	.08690	.08785	.08816
EPCO Water Authority (Horizon)	.53000	.58000	.58000	.53250	.50000	.49500	.50000	.45523	.45523	.44856
El Paso Ind. School District	.77410	.67820	.45948	.73493	.77309	1.00390	1.00390	.36451	.36451	1.30051
Fabens Ind. School District	1.07000	.93000	.99500	1.15000	1.15000	1.15000	1.15000	.35400	.25400	1.31000
Hacienda Del Norte Water Imp. Dist.	.33990	.20865	.19745	.19386	.19828	.14848	.14583	.14437	.14431	.14181
Homestead Municipal Util. Dist. (2)							1.32635	1.32635	1.06868	1.21570
Homestead Municipal Util. Dist. No. 1 (2)			1.51000	1.17396	1.18612	1.32635				
Homestead Municipal Util. Dist. No. 2 (2)					.50000	1.50000				
Lower Valley Water Authority				.12000	.12000	.12000	.12000	.12000	.12000	.12000
R. E. Thomason General Hospital	.16186	.14360	.14448	.14920	.18701	.18804	.28230	.21468	.20532	.20532
San Elizario Ind. School District	1.90000	1.28000	1.29600	1.27469	1.01848	.98263	1.67148	1.00941	.82755	1.68222
Socorro Ind. School District	1.03000	.75030	.75030	1.04258	1.03000	1.19960	1.38680	.51736	.55000	1.48000
Tornillo Ind. School District	1.30000	1.09000	1.05388	1.05070	1.06583	1.05936	1.49000	.50456	.52462	1.35000
Town of Clint	.15700	.12456	.24453	.24430	.24430	.24430	.23962	.24497	.23731	.24100
Westway Water Imp. District	1.10000	.64000	.61517	.62134	.56000	.81748	1.04398	1.01852	.75823	.71183
Ysleta Ind. School District	.87060	.76959	.76902	.80207	.80207	1.00022	.99784	.42000	.46248	1.44000

(1) These property tax rates are expressed in dollars per \$100 assessed valuation.

(2) The Homestead Municipal Utility District No. 1 and the Homestead Municipal Utility District No. 2 were consolidated into the Homestead Municipal Utility District in January 1990.

(3) Senate Bill 7 abolished the El Paso County Education District.

Table 6

County of El Paso, Texas  
Principal Taxpayers  
September 30, 1993  
(Unaudited)  
(Amounts Expressed in Thousands)

Taxpayer	Type of Business	1993 Assessed Valuation	Percentage of Total Assessed Valuation
Southwestern Bell Telephone	Telephone communications	\$167,359	1.29%
El Paso Electric Company	Electric utility	138,708	1.07%
Chevron U.S.A., Inc.	Oil refinery	113,514	0.88%
El Paso Natural Gas Company	Natural gas pipeline supplier	107,285	0.83%
Phelps-Dodge Refining Corp.	Copper refinery	90,458	0.70%
Celina Development Company	Real estate development	78,348	0.60%
ASARCO, Inc.	Smelting and refining	64,223	0.50%
El Paso Healthcare Systems	Healthcare	53,287	0.41%
Baxter Healthcare Corp.	Medical equipment and supplies	46,413	0.36%
Southern Union Gas Company	Natural gas utility	46,065	0.35%
Totals		<u>\$905,660</u>	<u>6.99%</u>

Table 7

**County of El Paso, Texas  
Operating Budgets for Various Funds  
Last Ten Fiscal Years  
(Unaudited)**

Fiscal Year	Debt Service Fund	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Total
1984	\$2,192,285	\$26,991,074	\$7,407,189			\$36,590,548
1985	2,158,020	29,475,533	10,189,848			41,823,401
1986	2,091,725	34,687,416	12,301,204			49,080,345
1987	3,582,338	41,557,849	9,103,295			54,243,482
1988	3,474,168	48,376,038	8,777,000			60,627,206
1989	8,257,697	50,634,329	10,481,312		\$1,593,204	70,966,542
1990	7,307,530	58,927,046	14,728,046	\$35,141,315	5,965,143	122,069,080
1991	7,701,148	68,191,042	15,870,898	30,859,048	15,097,567	137,719,703
1992	41,268,639	60,479,643	15,941,230	15,038,869	2,018,201	134,746,582
1993	25,146,799	61,217,545	20,836,476	44,011,465	1,210,905	152,423,190

**Annual Operating Budget Totals  
Last Ten Fiscal Years (Unaudited)**

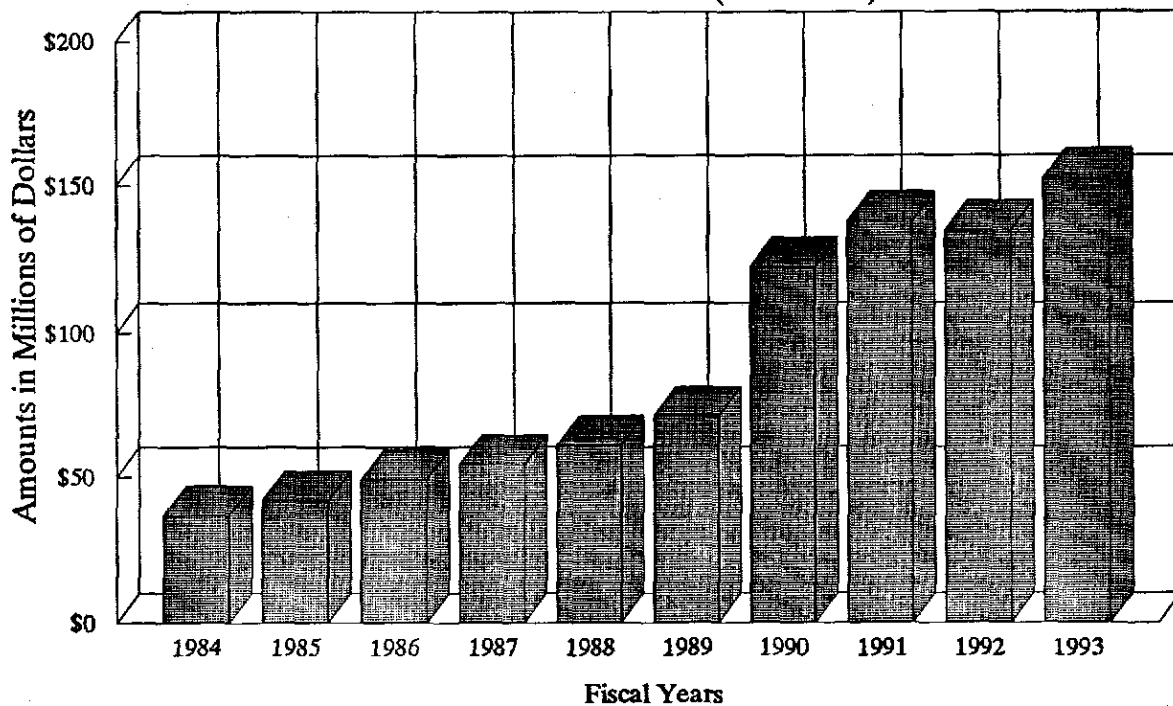


Table 8

**County of El Paso, Texas  
 Computation of Legal Debt Margin  
 September 30, 1993  
 (Unaudited)  
 (Amounts Expressed in Thousands)**

<b>Assessed Valuation:</b>	
Assessed Value of Real Property	\$10,792,781
Assessed Value of Personal Property	<u>2,181,312</u>
<b>Total Assessed Value</b>	<u><u>\$12,974,093</u></u>
<b>Legal debt margin:</b>	
Debt limitation – 5% of Total Assessed Value (1)	\$648,705
<b>Debt Applicable to Limitation:</b>	
Total bonded debt	\$115,448
Less: Amount available for repayment of general obligation bonds	<u>3,068</u>
<b>Total debt applicable to limitation</b>	<u>112,380</u>
<b>Legal debt margin</b>	<u><u>\$536,325</u></u>

(1) Vernon's Civil Statutes of the State of Texas Annotated, Article 722



Table 9

County of El Paso, Texas  
**Ratio of Net General Obligation Bonded Debt  
 To Assessed Value and Net General Obligations Debt Per Capita  
 Last Ten Fiscal Years  
 (Unaudited)**

Fiscal Year	Population(1)(2)	Assessed Value(1)	Gross Bonded Debt(1)(3)	Debt		Net Bonded Debt(1)	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
				Less Debt Service Fund(1)(4)	Payable from Enterprise Revenues(1)			
1984	536	\$ 7,921,898	\$ 24,281	\$ 1,475		\$ 22,806	0.29%	\$ 42.55
1985	536	8,219,759	23,750	319		23,431	0.29	43.71
1986	545	10,389,473	35,355	170		35,185	0.34	64.56
1987	571	10,563,025	35,105	632		34,473	0.33	60.37
1988	599	11,136,665	71,730	1,050		70,680	0.63	118.00
1989	595	11,433,437	77,750	2,493	\$8,100	67,157	0.59	112.87
1990	607	11,909,219	76,135	1,754	8,100	66,281	0.56	109.19
1991	604	12,047,176	85,280	1,558	7,930	75,792	0.63	125.48
1992	621	12,805,513	83,208	2,021	7,745	73,442	0.57	118.26
1993	619	12,974,093	115,448	3,068		112,380	0.87	181.55

(1) Amounts expressed in thousands.

(2) Source: El Paso Chamber of Commerce.

(3) From 1989 amounts include revenue bonds.

(4) Amounts available for repayment of general obligation bonds.

Table 10

**County of El Paso, Texas**  
**Ratio of Annual Debt Service Expenditures**  
**For General Obligation Bonded Debt**  
**To Total General Governmental Expenditures**  
**Last Ten Fiscal Years**  
**(Unaudited)**  
**(Amounts Expressed in Thousands)**

Fiscal Year	Principal	Interest Plus Agent and Noncommitant Fees	Total Debt Service	Total General Governmental Expenditures (1)	Ratio of Debt Service to General Governmental Expenditures
1984	\$ 530	\$ 1,658	\$ 2,188	\$ 36,261	6.03%
1985	531	1,621	2,152	40,792	5.28
1986	0(2)	2,143	2,143	46,037	4.66
1987	250	3,317	3,567	53,292	6.69
1988	1,375	2,051	3,426	63,020	5.44
1989	2,080	5,789	7,869	75,869	10.37
1990	2,520	4,687	7,207	94,142	7.66
1991	2,940	4,496	7,436	106,740	6.97
1992	3,345	6,451	9,796	97,623	10.03
1993	4,000	5,143	9,143	92,807	9.85

(1) Includes general, special revenue, debt service and capital projects funds.

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

Table 11

**County of El Paso, Texas**  
**Computation of Direct and Overlapping Bonded Debt**  
**General Obligation Bonds**  
**September 30, 1993**  
**(Unaudited)**  
**(Amounts Expressed in Thousands)**

<u>Jurisdiction</u>	<u>General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to County of El Paso</u>	<u>Amount Applicable to County of El Paso</u>
<b>Direct:</b>			
County of El Paso	\$115,448	100%	\$115,448
<b>Overlapping:</b>			
Anthony Independent School District	2,053	100	2,053
Canutillo Independent School District	11,141	100	11,141
City of Anthony	528	100	528
City of El Paso	145,905	100	145,905
City of Socorro	1,525	100	1,525
Clint Independent School District	18,214	100	18,214
El Paso Community College	2,800	100	2,800
El Paso County Water Authority (Horizon)	970	100	970
El Paso Independent School District	128,560	100	128,560
Fabens Independent School District	1,900	100	1,900
Homestead Municipal Utility District	1,930	100	1,930
R. E. Thomason General Hospital	46,996	100	46,996
San Elizario Independent School District	3,415	100	3,415
Socorro Independent School District	99,683	100	99,683
Tornillo Independent School District	1,945	100	1,945
Westway Water Improvement District	644	100	644
Ysleta Independent School District	72,309	100	72,309
<b>TOTAL</b>	<b>\$655,966</b>	<b>100%</b>	<b>\$655,966</b>

Table 12

**County of El Paso, Texas  
Revenue Bond Coverage  
County Parking Garage  
Last Three Fiscal Years  
(Unaudited)**

Fiscal Year (1)	Gross Revenues	Operating Expenses (2)	Net Revenue Available for Debt Service (3)	Debt Service Requirements (4)			Coverage
				Principal	Interest	Total	
1990	\$ 20,893	\$ 16,327	\$ 20,893		\$ 573,733	\$ 573,733	0.04
1991	177,763	124,101	177,763	\$ 170,000	529,600	699,600	0.25
1992	314,648	110,857	314,648	185,000	519,060	704,060	0.45
1993	137,510	33,274	137,510	7,745,000	253,703	7,998,703	(5)

- (1) Construction of the County Parking Facility was completed and operations began in 1990. Prior to that time the County did not have an enterprise fund.
- (2) Operating expenses are not paid from revenues generated by the County Parking Facility. Funds are transferred in from the County General Fund to pay operating expenses.
- (3) The parking fees collected by the County Parking Facility are used to satisfy the debt service requirements.
- (4) The deficiency in revenues to meet the debt service requirements is covered through bond proceeds and through transfers from the Restricted Asset Reserve which is replenished through transfers from the County General Fund.
- (5) The Parking Revenue Bonds were refunded with General Obligation Refunding Series 93B Bonds.

Table 13

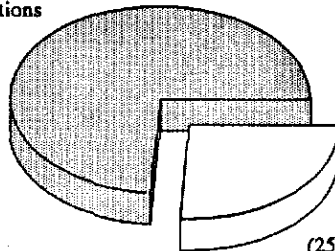
**County of El Paso, Texas  
Tax Rates and Fund Allocations (1)  
Last Ten Fiscal Years  
(Unaudited)**

<b>Fiscal Year</b>	<b>Total Tax Rate</b>	<b>Maintenance and Operations Tax Rate</b>	<b>Debt Service Tax Rate</b>
1984	\$ 0.23098	\$ 0.20893	\$ 0.02205
1985	0.23098	0.22102	0.00996
1986	0.20823	0.18779	0.02044
1987	0.22610	0.19512	0.03098
1988	0.22610	0.19856	0.02754
1989	0.22610	0.15822	0.06788
1990	0.19610	0.13890	0.05720
1991	0.18669	0.13440	0.05229
1992	0.25356	0.18289	0.07067
1993	0.26038	0.19302	0.06735

(1) These tax rates and fund allocations are expressed in dollars per \$100 assessed valuation.

**Components of the Tax Rate for  
Fiscal Year 1993**

(74.1%) Maintenance and Operations



(25.9%) Debt Service

Table 14

**County of El Paso, Texas  
Demographic Statistics  
Last Ten Fiscal Years  
(Unaudited)**

Fiscal Year	Population(1)	Per Capita Income(1)	Education Level		Schools Enrollment(2)	Unemployment Rate (3)
			Median Age(2)	In Years of Formal Schooling(2)		
1984	535,896	\$5,845	25.9	12.4	120,936	10.2
1985	536,000	5,500	26.0	12.3	124,484	11.9
1986	545,000	8,755	27.0	12.2	127,505	13.5
1987	570,659	9,515	27.0	12.4	130,189	12.2
1988	598,853	8,384	26.0	11.0	133,740	11.1
1989	595,360	8,500	26.4	12.1	131,317	9.7
1990	606,783	10,800	27.5	11.9	141,124	10.7
1991	604,202	11,361	27.0	12.3	160,774	10.8
1992	621,000	11,755	27.0	12.3	163,185	10.7
1993	619,286	12,857	27.9	12.2	184,179	9.4

## SOURCES:

- (1) El Paso Chamber of Commerce.
- (2) Bureau of Business and Economic Research, University of Texas at El Paso.
- (3) Texas Department of Labor Reports.

Table 15

**County of El Paso, Texas**  
**Property Value, Construction and Bank Deposits**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Fiscal Year	Property Value (1)			Total	Commercial Construction (2)		Residential Construction (2)		Bank Deposits(1)(3)
	Commercial	Residential	Exemptions		Units	Value(1)	Units	Value(1)	
1984	\$3,625,288	\$4,805,615	\$509,005	\$7,921,898	331	\$87,550	3,420	\$148,623	\$2,639,650
1985	3,500,352	5,474,910	755,503	8,219,759	517	91,777	2,009	68,996	3,327,368
1986	4,451,508	6,962,616	1,024,651	10,389,473	485	112,104	4,558	200,248	3,568,259
1987	5,011,554	6,643,223	1,091,752	10,563,025	423	82,663	2,290	116,513	3,892,899
1988	5,046,736	7,262,375	1,172,446	11,136,665	271	52,958	2,847	186,193	3,448,898
1989	4,895,723	7,657,413	1,119,699	11,433,437	472	67,420	1,351	192,980	3,552,365
1990	5,091,422	7,963,507	1,145,710	11,909,219	420	100,768	1,655	91,152	10,835,653
1991	5,318,168	8,318,159	1,589,151	12,047,176	205	85,777	1,341	74,077	6,824,250
1992	5,618,612	8,788,085	1,601,185	12,805,513	435	87,557	2,162	118,675	8,881,500
1993	5,627,607	9,027,517	1,681,031	12,974,093	388	54,146	2,088	117,043	8,225,851

(1) Amounts expressed in thousands.

(2) Source: Public Inspection Department, City of El Paso, Texas.

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

Table 16

**County of El Paso, Texas  
Employee Retirement Plan  
Analysis of Funding Progress  
Last Ten Calendar Years  
(Unaudited)  
(Amounts Expressed in Millions)**

Calendar Year	Net Assets Available For Benefits	Pension Benefit Obligation	Percentage Funded	(Unfunded) or Excess Pension Benefit Obligation	Annual Covered Payroll	(Unfunded) or Excess Pension Benefit Obligation as a Percent of Covered Payroll
1983	\$ 10.6	\$ 11.1	95.5%	(\$ 0.5)	\$ 9.4	(5.3%)
1984	12.6	12.6	100.0	0.0	12.5	0.0
1985	15.1	14.7	102.7	0.4	19.1	2.0
1986	17.9	17.5	102.3	0.4	21.0	1.9
1987	20.8	20.3	102.5	0.5	23.2	2.1
1988	24.7	24.1	102.5	0.6	25.9	2.3
1989	29.3	29.0	101.0	0.3	32.6	0.9
1990	35.5	31.0	114.5	4.5	37.7	11.9
1991	42.8	37.3	114.7	5.5	38.6	14.2
1992	49.8	43.3	115.1	6.5	39.4	16.5



**County of El Paso, Texas  
Miscellaneous Statistics  
September 30, 1993  
(Unaudited)**

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 The County is a public corporation and a political subdivision of the State of Texas.

Geography The County of El Paso, with about 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 approximately 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 night-time 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
	1960	314,070
	1970	359,291
	1980	479,899
	1990	606,783
	1991	604,202
	1992	621,000
	1993	619,286

<u>Employment</u>	<u>Year</u>	<u>Work Force</u>	<u>Employed</u>	<u>Unemployment Rate</u>
	1960	102,075	97,150	4.8%
	1970	114,300	107,700	5.8%
	1980	173,450	157,300	9.3%
	1990	256,700	229,300	10.7%
	1991	259,900	231,800	10.8%
	1992	258,000	230,500	10.7%
	1993	267,100	242,000	9.4%

Road and Highways There are about 650 miles of roads in the County.

Employees The County employs 1,999 people, including those people employed by the Sheriff's department.

Table 17, Cont.

Recreation

The County Coliseum provides space and facilities for shows, concerts, circuses and rodeos. There are eight parks, two swimming pools and a public golf course located within the county.

Educational Facilities

University of Texas at El Paso  
 enrollment - 17,001 students  
 El Paso Community College  
 enrollment - 19,401 students  
 High schools - 29  
 Junior high schools - 38  
 Intermediate and elementary schools - 111  
 Private schools - 20 elementary and 6 high schools  
 Business and vocational schools - 33

Medical Facilities

Twenty hospitals provide 1,751 beds.  
 County ratios:  
 Doctors to population, 1 to 806  
 Dentists to population, 1 to 4,074  
 Hospital beds to population, 1 to 353

William Beaumont Army Medical Center serving active and retired military personnel, has 371 beds not included in the above figures.

Finance

Federal and state chartered banks - 15  
 with 37 branch locations.  
 Savings and loan associations - 3 with 5  
 branch locations.  
 Credit Unions - 20 with 33 branch locations.

Retail Sales

	<u>1990</u>	<u>1991</u>	<u>1992</u>
	\$3,758,555,235	\$3,942,918,886	\$4,384,258,813

Cultural

Churches	386
Major newspapers	2
Radio stations	17
Local television stations	10
Cable TV is available	