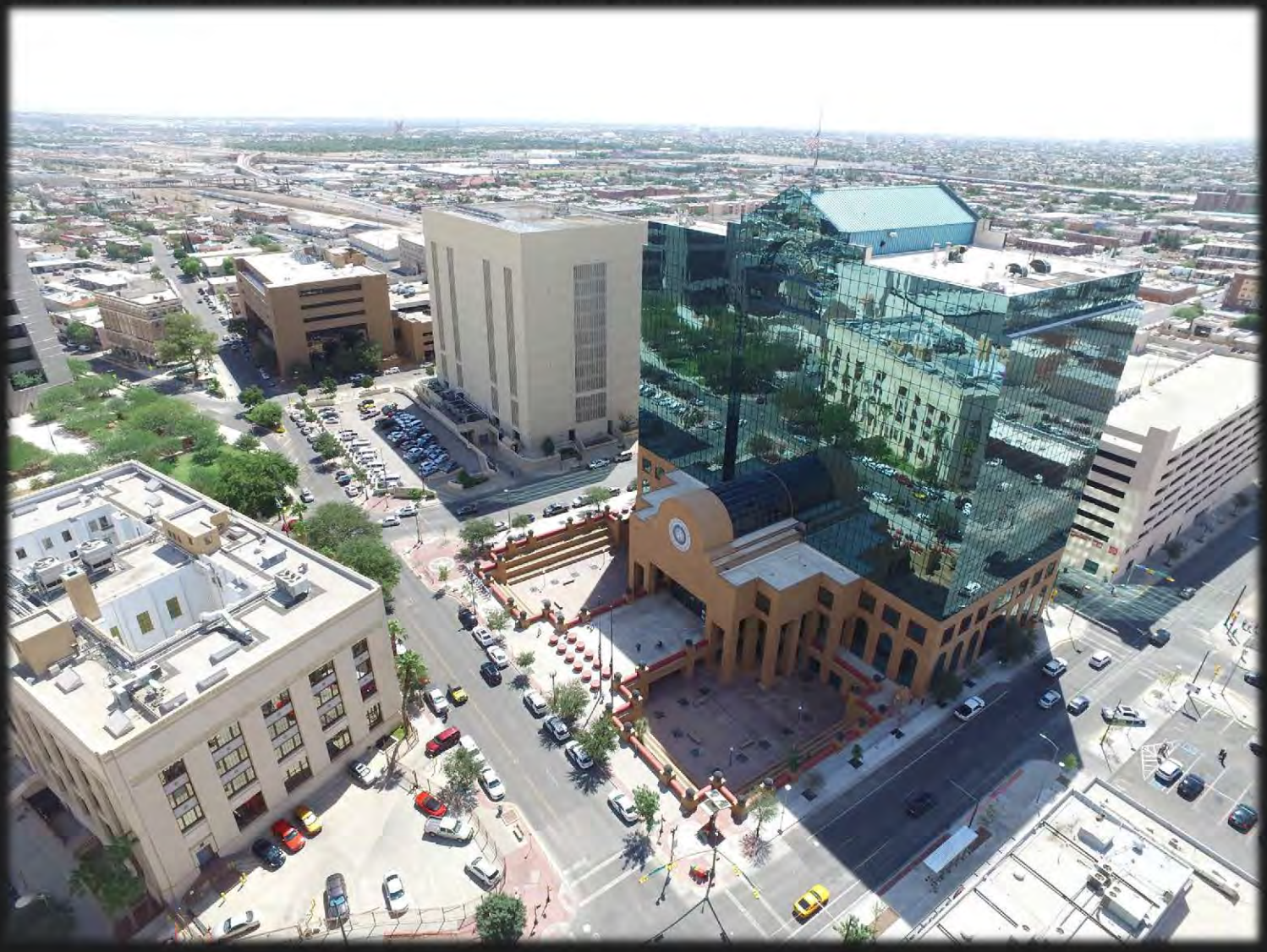
EL PASO COUNTY, TEXAS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2024

County of El Paso, Texas

Annual Comprehensive Financial Report

For the Year Ended September 30, 2024

Prepared by: Barbara Parker, County Auditor
County Administrative Annex
320 South Campbell Street, Suite 140
El Paso, Texas 79901
(915) 273-3262
(915) 273-3266 Fax
E-mail Address: b.parker@epcountytx.com

Member of the Government Finance Officers Association

EL PASO COUNTY, TEXAS
Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024

TABLE OF CONTENTS

	Exhibit No.	Page No.
INTRODUCTORY SECTION		
Letter of Transmittal		1
GFOA Certificate of Achievement		11
County Auditor's Organizational Chart		12
County of El Paso Organizational Chart		13
Directory of Principal Officials		14
FINANCIAL SECTION		
Independent auditor’s report		16
Management’s Discussion and Analysis		21
Basic Financial Statements:		
Government-wide Financial Statements:		
Statement of Net Position	1	42
Statement of Activities	2	45
Fund Financial Statements:		
Balance Sheet – Governmental Funds	3	48
Reconciliation of the Balance Sheet of Governmental funds to the Government-wide Statement of Net Position	3.1	50
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	4	51
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	4.1	52
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – General Fund	5	53
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Special Revenue Fund - Grant Funds	6	55
Statement of Net Position – Proprietary Funds	7	57
Statement of Revenues, Expenses, and Changes in Fund Net Position – Proprietary Funds	8	60
Statement of Cash Flows – Proprietary Funds	9	61
Statement of Fiduciary Net Position - Fiduciary Funds	10	65
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	11	66
Statement of Net Position – Component Units	12	67
Statement of Activities - Component Units	13	69
Notes to the Financial Statements		71

EL PASO COUNTY, TEXAS
Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024

TABLE OF CONTENTS

	Exhibit No.	Page No.
REQUIRED SUPPLEMENTARY INFORMATION		
Schedule of Changes in Net Pension Liability and Related Ratios - County of El Paso		156
Schedule of Employer Pension Contributions - County of El Paso		158
Schedule of Changes in Total OPEB Liability and Related Ratios		160
Schedule of Changes in Net Pension Liability and Related Ratios - El Paso County Hospital District		161
Schedule of Employer Contributions - El Paso County Hospital District		163
Schedule of Changes in Net Pension Liability and Related Ratios – El Paso County Emergency Services District 1		164
Schedule of Employer Contributions - El Paso County Emergency Services District 1		165
Notes to Required Supplementary Information, Schedule of Employer Contributions – El Paso County Emergency Services District 1		166
Schedule of Changes in Net Pension Liability and Related Ratios –El Paso County Emergency Services District 2		167
Schedule of Employer Contributions - El Paso County Emergency Services District 2		168
Notes to Required Supplementary Information, Schedule of Employer Contributions – El Paso County Emergency Services District 2		169
Schedule of the County Component Unit Emergency Services Districts' Proportionate Share of the Net Pension Liabilities of Cost Sharing Multiple-Employer Pension Plan Texas Emergency Services Retirement System (TESRS)		170
Schedule of the County Component Unit Emergency Services Districts' Contributions for Texas Emergency Services Retirement System (TESRS)		171
SUPPLEMENTARY INFORMATION		
Combining Balance Sheet - Nonmajor Governmental Funds - Summary	14	174
Combining Statement of Revenues, Expenditures, and Changes In Fund Balances – Nonmajor Governmental Funds - Summary	15	176
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General Fund	A	177
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Parking Garage for the Texas Water Development Board	A-1	182
Special Revenue Funds:		
Purposes of Special Revenue Funds		184
Combining Balance Sheet - Nonmajor Special Revenue Funds	B-1	191
Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Special Revenue Funds	B-2	202
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual – Nonmajor Special Revenue Funds	B-3	213

EL PASO COUNTY, TEXAS
Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024

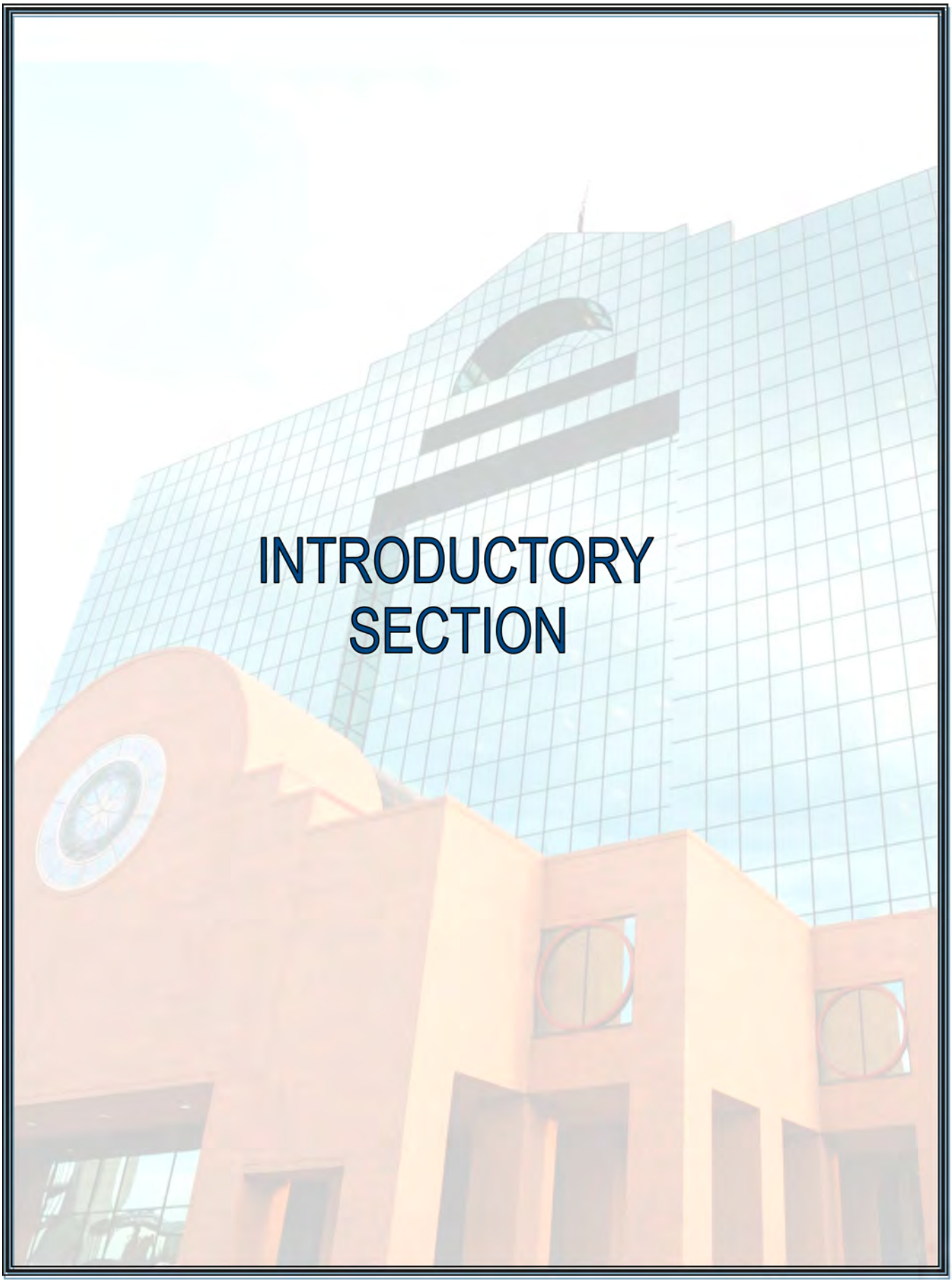
TABLE OF CONTENTS

	Exhibit No.	Page No.
Debt Service Fund:		
Purposes of Debt Service Funds		216
Combining Balance Sheet Nonmajor Debt Service Funds	C-1	219
Combining Statement of Revenues, Expenditures and Changes in Fund Balance Nonmajor Debt Service Funds	C-2	224
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Debt Service Funds	C-3	230
Capital Projects Funds:		
Purposes of Capital Projects Fund		232
Combining Balance Sheet – Nonmajor Capital Projects Funds	D-1	236
Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Capital Projects Funds	D-2	240
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Capital Projects Funds	D-3	244
Internal Service Funds:		
Purposes of Internal Service Funds		246
Combining Statement of Net Position – Internal Service Funds	E-1	247
Combining Statement of Revenues, Expenditures, and Changes in Fund Net Position – Internal Service Funds	E-2	248
Combining Statement of Cash Flows – Internal Service Funds	E-3	249
Fiduciary Funds:		
Purposes of Fiduciary Funds		251
Combining Statement of Fiduciary Net Position – Fiduciary Funds	F-1	252
Combining Statement of Changes in Fiduciary Net Position – Fiduciary Funds	F-2	254
STATISTICAL SECTION		
Description of Statistical Section		259
Financial Trends		
Net Position by Component, Last Ten Fiscal Years	1	261
Changes in Net Position, Last Ten Fiscal Years	2	263
Fund Balances, Governmental Funds, Last Ten Fiscal Years	3	267
Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years	4	269

EL PASO COUNTY, TEXAS
Annual Comprehensive Financial Report
For the Fiscal Year Ended September 30, 2024

TABLE OF CONTENTS

	Exhibit No.	Page No.
Revenue Capacity		
Assessed Value and Actual Value of Taxable Property, Last Ten Fiscal Years	5	271
Property Tax Rates - Direct and Overlapping Governments, Last Ten Fiscal Years	6	272
Principal Property Taxpayers, Current and Nine Years Ago	7	275
Property Tax Levies and Collections, Last Ten Fiscal Years	8	276
Debt Capacity		
Ratios of Outstanding Net Debt by Type, Last Ten Fiscal Years	9	277
Direct and Overlapping Debt Governmental Activities	10	279
Legal Debt Margin Information, Last Ten Fiscal Years	11	280
Pledged-Revenue Coverage, Last Ten Fiscal Years	12	282
Demographic and Economic Information		
Demographic and Economic Statistics, Last Ten Fiscal Years	13	283
Principal Employers, Current and Ten Years Ago	14	284
Operating Information		
Full-time Equivalent County Government Employees by Function/Program, Last Ten Fiscal Years	15	285
Operating Indicators by Function/Program, Last Ten Fiscal Years	16	286
Capital Asset Statistics by Function/Program Last Ten Fiscal Years	17	288



INTRODUCTORY SECTION

El Paso County
OFFICE OF THE COUNTY AUDITOR

June 27, 2025

To the Honorable District Judges, County Court at Law Judges,
County Probate Judges, Commissioners Court Members,
Citizens of El Paso County and the Financial Community:

Texas Local Government Code, §114.025, requires subsequent to the close of each fiscal year that the County Auditor publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the Annual Comprehensive Financial Report (ACFR) of the County of El Paso, Texas (County) for the fiscal year ended September 30, 2024.

This report consists of management's representations concerning the finances of the County. Therefore, management of the County assumes the responsibility for accuracy, completeness, fairness, and reliability of the financial data presented in this report, including all disclosures. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free of material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

This report is designed to present fairly the financial position and results of financial operations of the County in all material respects and to demonstrate compliance with applicable finance-related legal and contractual provisions. This report adheres to the principle of full disclosure to the best of our ability so that the readers may better understand the County's financial affairs.

Gibson, Ruddock, Patterson, LLC, an independent certified public accounting firm, has audited the County's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of El Paso County for the fiscal year ended September 30, 2024, are free of material misstatement. The independent audit involved examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. Based on their independent audit, our external auditors have concluded there was a reasonable basis for rendering an opinion that the County's financial statements for the fiscal year ended September 30, 2024, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report. This ACFR is presented according to the reporting model established by GASB 34 and related statements.

Additionally, the independent audit of the financial statements of the County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of the federal grantor agencies. Standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. This report is available in the County's separately issued Report on Compliance (Single Audit) by Gibson, Ruddock, Patterson, LLC. The County's Single Audit was prepared pursuant to provisions in the Single Audit Act and the Single Audit Act Amendments of 1996 of the Executive Office of the President, Office of Management and Budget *Uniform Guidance for Federal Awards*. The County's single audit for the fiscal year ended September 30, 2024, disclosed one material weakness in the internal control structure which is being addressed. GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The County's MD&A can be found immediately following the report of the independent auditors.

El Paso County Government Profile

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. The County was named for being a well-known pass through the Rocky Mountains. It 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 of America and the Republic of Mexico, and touches Doña Ana County in New Mexico. County government in Texas is, for many people, the primary and most accessible level of government. County governments are political subdivisions of the State. The State has created 254 counties. Initially, counties were primarily created to facilitate the judicial system. As a result of State legislative changes over the years, county governments in Texas are involved not only with the judicial system, but also the delivery of health and welfare services, public safety, cultural and recreational activities, economic development of the region, and construction and maintenance of roads and bridges. In comparison to some other states, Texas counties have very limited ordinance making authority, as specifically granted by the State legislature.

Counties in Texas have many comparable characteristics and are similarly organized. A commissioners court is the county governing body and is composed of five members. One member, the county judge, is elected at large to a four-year term. The other four members are county commissioners. Each county commissioner is elected from a precinct to a four-year term. County judges have judicial responsibilities in all but the largest urban counties. In large urban counties, such as El Paso County, the county judge has no judicial responsibilities. Instead, the El Paso County Judge is often referred to as the County's Chief Executive Officer. In all Texas counties, the county judge presides over commissioners court meetings.

Commissioners court serves as the executive branch of county government. Among a myriad of constitutional and statutorily imposed duties and responsibilities, the five members of commissioners court have exclusive responsibility and authority over a multitude of areas in the operation of county government. To name a few, the commissioners court is responsible for preparing and approving the county's operating budget and budgetary amendments, setting ad valorem property tax rates, auditing, and directing settlement of all claims against the county. Additionally, this body appoints certain county officials and board members. The commissioners court also determines when propositions to issue bonds will be submitted to the voters.

El Paso County Commissioners Court is considered financially accountable for the El Paso County Hospital District, also known as University Medical Center (UMC), and Emergency Services Districts (ESD) number 1 and 2 and accordingly each of their activities are included in this ACFR as component units. El Paso County Commissioners Court, the County's governing body, has the legal duty to exercise financial accountability over them by appointing their board members, approving their budgets, and approving their tax rates. Nonetheless, these entities are separate and dissimilar organizations. The Hospital District is governed by the *Texas Constitution, Article 9, §4* and *the Health and Safety Code*, *Chapter 281,* a different set of constitutional and statutory laws. The Emergency Districts are governed by the *Health and Safety Code, Title 9, Chapter 775*. All accounting and budgeting records of the districts are maintained by each district, audited by independent accounting firms, and reported on in much greater detail in their respective interim and annual financial reports. Copies of the Hospital District, Emergency Districts 1 and 2 financial reports can be obtained directly from the respective districts or from the websites listed below.

UMC:	www.umcelpaso.org
ESD # 1:	https://www.epcesd1.com
ESD #2:	http://epcountyesd2.org/transparent-government

The County's budget is prepared and adopted annually as a balanced budget pursuant to Texas law. A balanced budget is achieved by ensuring the amounts budgeted in a fiscal year for expenditures do not exceed the projected revenues, to include any available fund balances. The appropriations of the activities of the General, Special Revenue, Enterprise, and Debt Service Funds are included in the annual budget. Also, budgets are adopted for the major capital construction projects and grants and are accounted for on a project basis. Both grants and construction projects may span numerous fiscal years with financial data maintained on a project life-to-date basis. Grant and capital project budgets may be included in the adopted budget when pertinent information is available for the County Auditor to certify funds; otherwise, these funds are budgeted throughout the year as relevant financial information becomes available.

The County's appropriations for departments are approved at the character level, representing personnel, operating, and capital line items. The Commissioners Court has a standing order incorporated into its Financial Policies not to allow departments to transfer salary appropriations to non-salary line items without specific authorization from the Court.

The County's budgetary and accounting records are organized and operated on a fund basis. A "fund" is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds are categorized by type to indicate both the sources of the fund's financial resources and the nature of activities financed. There are three broad categories of funds used in governmental accounting: governmental, proprietary, and fiduciary funds.

The County is a strategic crossroad for continental north-south and east-west traffic spanning a geographic area of about 1,015 square miles. The County enjoys sound economic diversification. Being that El Paso is in the heart of the Southwest, many businesses are attracted to the El Paso/ Juárez region. According to the U.S. Census Bureau population trends as of July 1, 2024, the County population is estimated at 875,784. The City of El Paso, the County seat, is estimated as having a population of 681,723. El Paso is the second largest city in the United States that borders Mexico. Based on population, El Paso is the sixth largest city in Texas. Larger than Detroit, Boston, and Las Vegas, the City of El Paso is the 23rd largest city in the U.S. Combined with its sister city, Juárez, Mexico, the City of El Paso metro area holds more than 2.7 million people, making it the world's second largest bi-national metropolitan area on an international border behind San Diego.

With five international ports of entry (POE), El Paso is a primary intersection for regional trade in the Southwest. As a binational and multi-cultural exchange center, the Paso Del Norte and Stanton Street Bridge POE region experiences significant influx of pedestrians, while personal, and commercial vehicles are primarily at the Bridge of the Americas, Ysleta, Tornillo-Guadalupe POE, and additionally from the neighboring Santa Teresa POE in New Mexico. The number of pedestrians crossing from Ciudad Juárez into El Paso during FY24 was 6.3 million, an increase over the prior year of almost 22%; personal vehicles were 11.8 million, down 5% from the prior year; and commercial vehicles were 784 thousand, up 2% from the prior year. South bound pedestrian, personal vehicle, and cargo traffic has increased/(decreased) from last year by 14%, (3%), and (1%), respectively.

Per Stanford Data Commons, El Paso region is still seeing positive movement in the economy. The Texas Economic Development Corporation notes the El Paso Region as the largest metro area on the Texas-Mexico border, with a dynamic economy poised for continued growth. Government remains vital to the economy as one of our single largest economic drivers is the Fort Bliss Military Base. According to the Texas Military Preparedness Commission 2023-2024 Biennial Report, the Army's Fort Bliss regional military complex has had an economic impact worth $27.9 billion and created nearly 127,000 direct and indirect jobs.

In February 2024, the El Paso Times reported the study "America's Most Affordable Cities" released by data driven Voronoi app looking at the 50 largest cities in America, and ranked El Paso as the most affordable city in Texas. SumUp, a global Fintech company, reported El Paso as the top city in the United States for low-cost staycation in a study released in March 2024. Also in March, El Paso was recognized by Travel.com as the cheapest place to retire in Texas. In October 2024, Wallet Hub listed El Paso as the 51st greenest city in America. In January of 2025, El Paso was reported in a Forbes article as the eighth safest large city in the US based on MoneyGeek's annual analysis, using the most recent crime statistics from the Federal Bureau of Investigation (FBI) to estimate the cost of crime in 292 cities with populations greater than 100,000 across the United States. KTSM broadcast in January 2025 a report from UTEP that showed El Paso saw huge employment growth throughout 2024. US News & World Report ranked El Paso as #3 Best Place to Live in Texas 2024-2025 using public data and user opinions.

As the federal government responded to the COVID-19 pandemic, the County of El Paso received American Rescue Plan Act (ARPA) funding of $163,012,143. The County American Rescue Plan Portfolio is guided by a regional perspective on strategic development that introduces sustained investments through various essential service lines and partner agencies. Those strategic areas of investment are:

- Public Health - $65.6M across 23 total projects & initiatives
- Critical Infrastructure & Support Services - $64.1M across 14 total projects & initiatives
- Economic Recovery Efforts - $21.4M across 7 total projects & initiatives
- Administrative Operations - $11.9M across 14 Total projects & initiatives

Despite the COVID-19 pandemic, fiscal year 2021 sales and use tax revenue increased by $8.5M or 16.2 percent when compared to fiscal year 2020. The growth in sales and use tax revenue continued in 2022, increasing by $8.4M or 13.7 percent. Growth tapered off to an average single digit increase during the latter part of the calendar year, resulting in sales tax growth in fiscal year 2023 of $3.6M or 5.2 percent. In fiscal year 2024, we have seen sales taxes continue to grow, but at a much lower rate, resulting in sales tax revenue of $74.4 million, growth of $1.1M or 1.8 percent.

Another factor significant to the local economy that makes El Paso unique is its total trade. According to the Federal Reserve Bank of Dallas, El Paso Economic Indicators report issued in November 2024, the El Paso Business-Cycle Index was up 3.5 percent from the prior year, and employment levels increased an annualized 2.3 percent. The unemployment rate held steady at 4.4 percent, a measure that is higher locally than in Texas and the U.S. (both at 4.1 percent). Wage growth has decreased slightly with El Paso's average hourly wage at $22.44 in October 2024, a 2.9 percent decrease from October 2023. El Paso's economy is heavily dependent on international trade. Total smoothed trade volumes continued to grow, reaching an annualized $155.5 billion. Total trade volumes were up 20.4 percent year over year. Imports increased 18.3 percent, while exports rose 23.8 percent.

The County has its own Economic Development Department to provide leadership and expertise in managing incentives and new investment in the County. Incentive agreements are only presented for developments that show a clear demonstration of public purpose and economic benefit through the advancement of the County's economic goals which include expanding the tax base, creating quality jobs, increasing private capital investment in the community, spurring development in targeted County locations, and/or encouraging development of targeted businesses or clusters desirable to enhance the County's economy. The Economic Development Department monitors compliance with incentive agreements. The County's Economic Development Department incentives page can be found at: http://www.epcounty.com/economic/incentives.htm.

During 2024, El Paso County negotiated key terms for a regional data center with META, formerly the Facebook Company, to ensure the project's benefits to the local economy. The terms include a structured approach which aims to maximize local employment and infrastructure development while allowing flexibility if local hiring proves challenging. Another economic achievement was partnering with Grupo Bafar. Grupo Bafar, with over 40 years of experience in the food industry, is expanding its North American headquarters into El Paso County, focusing on hiring local talent and strengthening the local supply chain. This partnership will leverage the Marcelino Serna POE (Tornillo), enhancing regional logistical efficiency. Grupo Bafar has already renovated a local building to create a new 60,000-square-foot cold storage warehouse with an investment of $21 million. The new facility features advanced solar panel technology to enhance efficiency and sustainability.

The County has also made significant strides in the planning, design, and construction of the Fabens Airport. In FY24, the County completed the design of eight federally funded hangars and began construction on three of them, one of which will include classroom and community space. UTEP students and professors will be able to participate in advanced research programs in two of the hangars.

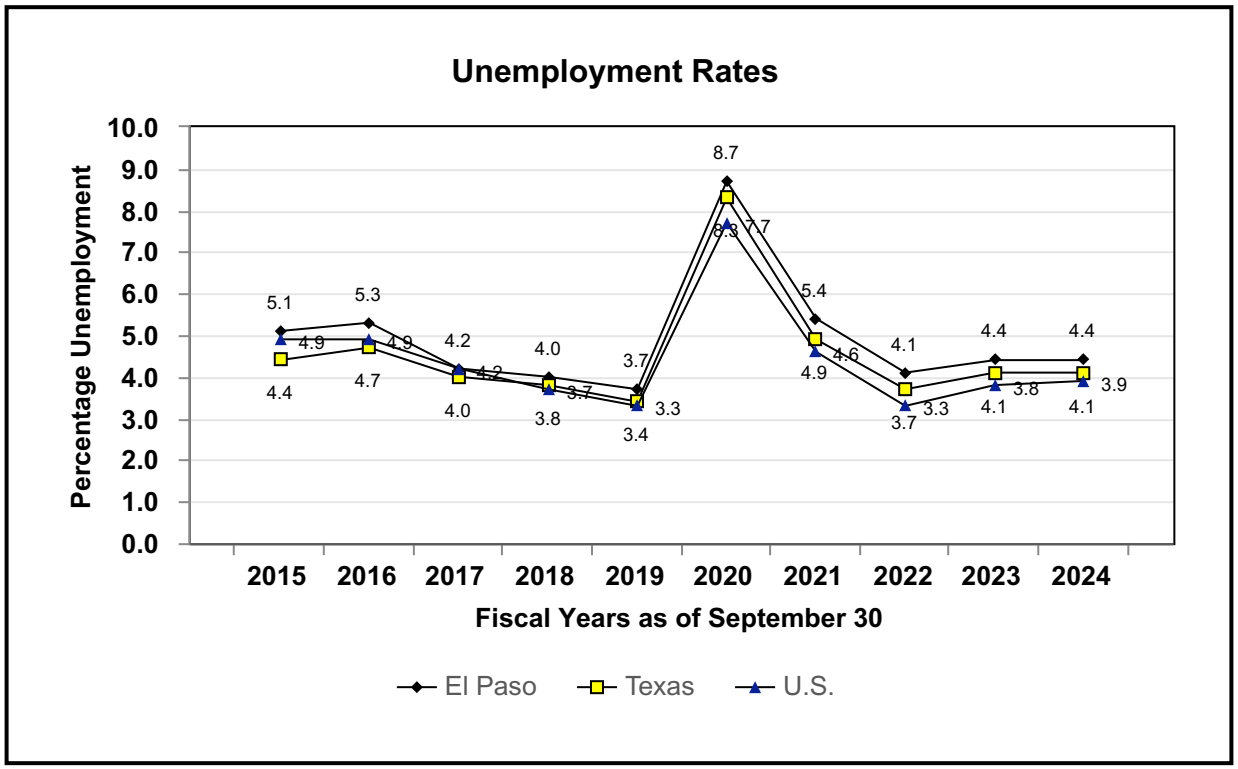
El Paso County and neighboring Ciudad Juárez, Mexico, are separated by the Rio Grande River. According to Macrotrends, the Ciudad Juárez metro population is over 1.6 million. The geographic location of El Paso encourages enterprising businesses by providing the unique versatility of being internationally known while remaining in the United States.

With Interstate 10 running east to west through El Paso and its proximity to Interstate 25 and Mexico's Pan American Highway, this area represents a trade corridor with accessibility to rail lines and five international POEs with Mexico. According to data released by the Bureau of Transportation Statistics, El Paso ranked second in highest border crossing activity in 2024; there were over 1,442 trains, 15.6 million private vehicles with 20.5 million passengers, 825 thousand commercial vehicles and over 6.2 million pedestrians that utilized the POEs.

The newest bridge, the Tornillo-Guadalupe bridge is toll free for southbound traffic and features three travel lanes in each direction, with one lane designated for commercial traffic and the other two for passenger vehicles. This POE is also known as Marcelino Serna. It crosses the Rio Grande, also known as Río Bravo, connecting the towns of Tornillo, Texas and Guadalupe, Chihuahua. The bridge's total length is 1,274 feet and it has pedestrian sidewalks in both directions (northbound and southbound). The bridge was built in 2016 to replace and upgrade the Fabens–Caseta International Bridge a few hundred yards to the west. The Tornillo-Guadalupe bridge is owned by El Paso County in the U.S. side and Government of México in the Mexican side.

Factors Affecting Financial Condition

Information presented in these financial statements is perhaps best understood when considered from a broad perspective of the specific environment within which the County operates.



Local Economy. Although El Paso's unemployment rate typically is higher than that of the rest of the State, as well as that of the nation, as depicted on the preceding chart, El Paso's continued gains have brought greater alignment which is expected to remain stable with continued employment gains as the State and national economy stabilizes.

Between September 2023 and September 2024, El Paso gained 9,200 jobs overall. Further analysis reflects job gains in all but two sectors as depicted in the table below. A total of 9,900 jobs were gained and 700 were lost, giving a net gain of 9,200 or 2.7 percent. This is indicative of continuing growth. The highest gain was Professional and Business Services which gained 4,400 jobs representing an increase of 11.1 percent. The second largest was Education and Health Services with 2,700 jobs or 5.2 percent. Other areas of significant job gains included Financial Activities which gained 1,200 jobs or 8.9 percent; Trade, Transportation,and Utilities gained 800 jobs or 1.1 percent; and the remaining areas of increase aggregated 800 jobs; Jobs lost were reported in Construction and Information showing losses of jobs of 500 or 3.0 percent and 200 or 3.0 percent respectively, while Manufacturing and Total Government showed no change.

El Paso MSA Employment by Industry

El Paso Metropolitan Statistical Area Profile obtained from the Texas Workforce Commission

Industry Types	September 2023	September 2024	Amount Change	Percentage Change	Percent of Total
Construction	16,800	16,300	(500)	(2.98)%	4.62 %
Manufacturing	17,300	17,300	—	— %	4.91 %
Trade, Transportation and Utilities	73,800	74,600	800	1.08 %	21.15 %
Information	6,600	6,400	(200)	(3.03)%	1.81 %
Financial Activities	13,500	14,700	1,200	8.89 %	4.17 %
Professional and Business Services	39,800	44,200	4,400	11.06 %	12.53 %
Education and Health Services	52,200	54,900	2,700	5.17 %	15.57 %
Leisure and Hospitality	41,500	41,900	400	0.96 %	11.88 %
Other Services	9,900	10,300	400	4.04 %	2.92 %
Total Government	72,100	72,100	—	— %	20.44 %
Total Labor Market	343,500	352,700	9,200	2.68 %	100.00 %

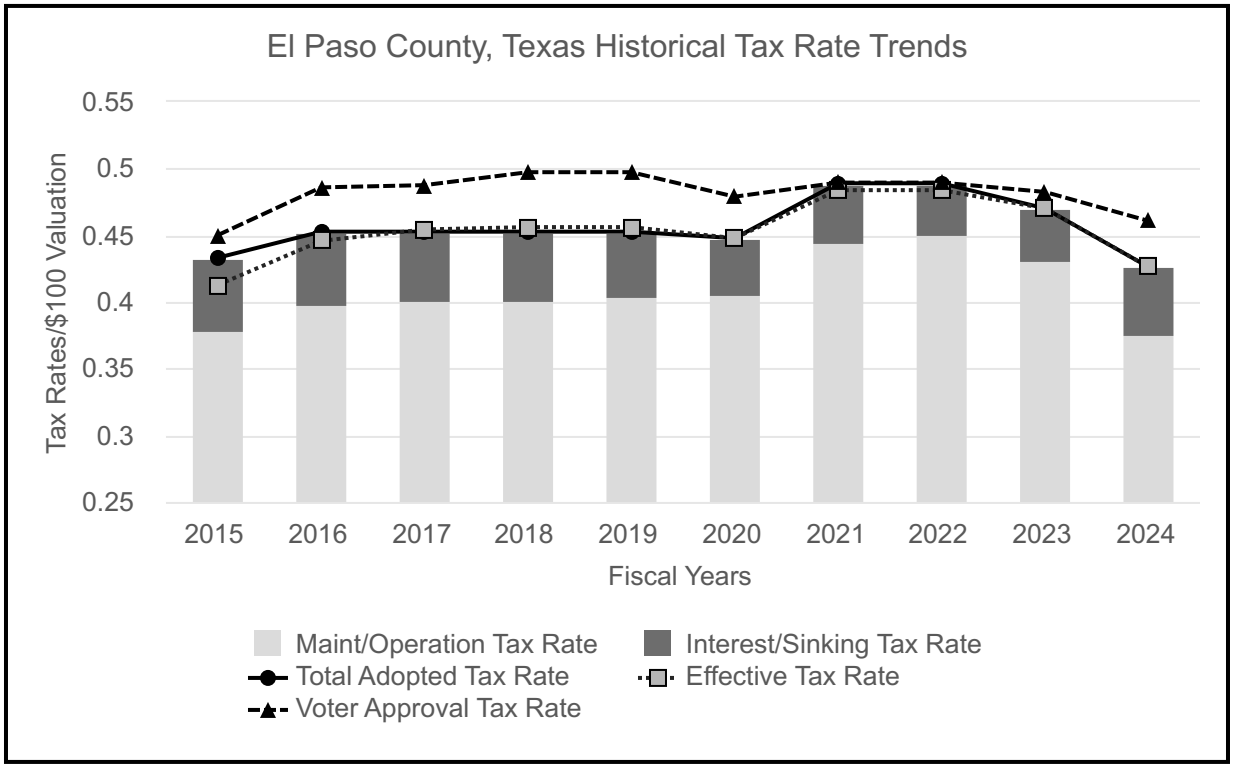
El Paso's cultural and business ties as a border region with Mexico drive its economy. The renewed attraction of El Paso County as a favorable business environment, coupled with the increased marketing for the use of the international bridges and regional growth continues to stimulate local activity.

El Paso continues to transition from a goods-producing economy to a service economy. Overall, optimistic indications remain on the County's financial outlook given our low government taxes, abundance of labor, and moderate wage rates.

Long-Term Financial Planning. County strategies and a five-year plan are integrated into all departmental budgets to ensure unified efforts within County government to achieve the goals and objectives of the County. Texas county government operates under a balanced budget as required by law. This does not mean that estimated revenues must always be exactly equal to expenditures. In most of the annual operating budgets, the Commissioners Court members usually decide to use a portion of fund balance reserves to balance the revenues to appropriations. As a sound financial management practice, members of the Commissioners Court consistently emphasize maintaining sufficient unassigned fund balance levels (unrestricted net assets) to meet first quarter obligations of payroll and operating costs and furthermore, this assists in maintaining financial stability and retaining or enhancing the County's bond ratings. In August of 2024, Fitch upgraded El Paso County's rating from AA to AA+.

Over the years, the County has emphasized stabilization of ad valorem property tax rates. Historically the County has experienced fluctuations in revenues relating to changes in the local economy and over the past ten years the combined total tax rate (Maintenance and Operations and Interest and Sinking) has grown on average annually by $0.0026 or .6 percent. To further clarify, El Paso County experiences positive and negative property valuation variances. During times of economic growth, which cause new construction and additional infrastructure needs in the region, such new properties added to the property rolls create new revenues for the County to keep pace with increased demand for services. To the contrary, when property valuations become stagnant or decline, the tax burden based on Truth-In-Taxation calculations is shifted amongst all properties to generate the same revenue dollars as the prior year.

On an annual basis the Commissioners Court assesses its financial resources to meet increases in demand for services funded in its budget, which sometimes requires an adjustment to the tax rate as mentioned above. In 2015 the tax rate was $0.452694 and through 2018 the rate remained the same, lowered in 2019 to $0.447819, grew to $0.488997 in 2020 and remained at $0.488997 in 2021, declined in 2022 to $0.470181, and declined again in 2023 to $.426289, then rose again in 2024 to .458889.



The debt service portion of the overall rate may rise as high as necessary, with the total tax rate not exceeding $0.80 per $100 assessed valuation for maintenance and operating and debt service combined, and $0.15 per $100 assessed valuation specifically for the maintenance of public roads. If the County proposes a tax increase over the Voter Approval Tax Rate, a mandatory election will take place. The Voter Approval Tax Rate equals the sum of a 3.5 percent increase over the effective maintenance and operation tax rate plus the proposed year debt tax rate.

In this regard, emphasis remains on revenue generating initiatives to collect various County fines and fees more effectively. This includes continued efforts and cooperation from the Tax Office, Justice of the Peace Offices, County Sheriff, and Constables to collect on outstanding warrants in support of the SCOFFLAW program whereby auto registration renewals are denied to motorists with outstanding traffic warrants. Also, the Commissioners Court has chosen to be proactive in its efforts to make much needed equipment replacements by allocating two pennies in maintenance and operations taxes that in fiscal year 2024 generated approximately $12 million in annual allocations for equipment replacement. This strategic approach was also a cost-effective measure which amounts to a cost avoidance of approximately $750,000 per year by not financing annual equipment replacement through a debt issuance. This approach strives to ensure that services to citizens will not diminish if a postponement of equipment replacement is allowed for two or more consecutive years.

Fund balance refers to the excess of assets over liabilities in governmental funds. As stated in the County's financial policies, for the purpose of financial planning, fund balance is defined as the cumulative surpluses or deficits resulting from the difference between expenditures and revenues in any one fiscal year. The cumulative effect of yearly fund balance amounts is furthermore addressed as a fund balance reserve. When evaluating fund balance reserves, it is vitally important to maintain sufficient positive fund balance reserves to avoid borrowing to meet short-term operating needs.

As a rule of thumb, since the General Fund is the County's main operating fund, the County strives to maintain an unassigned general fund balance, at a minimum, equal to projected cash needs for the first fiscal quarter to meet operating obligations or 10-15 percent of the total general fund adopted operating budget in any one fiscal year. At the present level, this means the County should strive to maintain a minimum unassigned general fund balance of at least $44.7 million based on the fiscal year 2025 General Fund budget (less emergency reserve) of $446.5 million. Maintaining a low fund balance could force the County to resort to short-term borrowing to meet payroll and operations for the first quarter of the fiscal year. Also, low fund balance may potentially result in the County being vulnerable to lower bond ratings. Lower bond ratings ultimately result in more costly future borrowing at higher interest rates; therefore, increased interest expense in response to an entity's declining financial position depicted at any one point in time. In essence, having some amount of fund balance gives the County the financial ability to cover unanticipated revenue losses or significant unanticipated expenditures, should they occur. In accordance with updated financial policies, the fiscal year 2024 adopted budget includes an appropriated unassigned account for unforeseen emergencies that may arise and is funded from an estimated ninety percent of the residual unassigned fund balance reserve of the general fund and totals $27.3 million of the operating budget category and increased by $4.2 million from the $23.1 million appropriated in FY2023.

Historically speaking, the County has placed emphasis on achieving its reserve goal of fiscal year end unassigned general fund reserves in comparison to the subsequent year adopted budget, which was not accomplished for fiscal year 2024 which ended at 5.68 percent. It is noteworthy to mention that the continuing actions of Commissioners Court with the cooperation of County elected officials and department heads over the past ten years had a contributing effect of enhancing a favorable expenditure cost savings and resulting budget variances or unspent budget balances within the General Fund.

For fiscal year 2024, general fund revenue and other sources totaled $396.0 million and increased by $42.7 million or 12.1 percent while expenditures and financing uses totaled $398.0 million and increased by $31.3 million or 8.5 percent, resulting in expenditures outpacing revenues by $2.0 million. Revenues and other sources growth resulted from a netting of increases totaling $51.7 million and decreases totaling $9.0 million. Growth was attributable to net tax revenues, which increased by $43.2 million or 14.8 percent and is discussed further in the MD&A. Specific other increases were: $2.1 million related to intergovernmental, $1.8 million related to interest earnings, $1.3 million related to miscellaneous, $840 thousand related to fines and forfeitures, $2.6 million related to other financing sources. Areas experiencing declines included charges for services of $8.4 million, $21 thousand for licenses and permits, and a portion of other financing sources related to right to use assets of $581 thousand.

Separate analysis of expenditures and financing uses in Exhibit 4 depicts a net increase of $31.3 million or 8.5 percent as the result of five major changes of which the first is general government increasing by $14.8 million or 18.3 percent over the prior year. The second significant change was administration of justice increasing by $9.3 million or 11.2 percent over the prior year. The third significant change was health and welfare increasing by $3.2 million or 33.7 percent over the prior fiscal year. The fourth significant change was public safety increasing by $827 thousand or 0.5 percent over the prior fiscal year, and the fifth significant change was capital outlays increasing by $1.1 million or 23.0 percent over the prior fiscal year. These increases were netted with a slight decline in resource development of $255 thousand or 8.5 percent. Most changes are due to continued increased personnel, operating and transfers out costs.

It is vitally important that the Commissioners Court remain focused on trends of the General Fund, especially considering the local economic circumstances, history of funding reductions and State action to infringe upon local control with possible additional mandated expenses and tax rate and revenue caps on local governments like El Paso County. County government will remain on the lookout during the 89th Legislative session for additional initiatives targeting local government by the State as such action undermines local control by locally elected officials entrusted by local voters and who know best the needs of their local communities to make such decisions. Additionally, as our community grows and new property values are added to the tax rolls, locally elected officials are best suited to ensure local government receives new revenues intended and necessary to support new infrastructure and expanded public service demands. Loss of such revenues interferes with the fiscal affairs of local governments and causes degradation and stagnation to local public services, public facilities, and infrastructure within the County.

It is imperative that the Commissioners Court continue to focus on revenue enhancement to adequately fund present and future mandates placed on County government. As in the previous fiscal year, the fiscal year 2024 budget incorporated additional funding to continue aligning the budget with the County Strategic Plan goals: lead justice reform through enhanced magistration and a crisis intervention team; economic development through various programs including community broadband services, focus on small businesses, and attracting higher-wage industries; infrastructure upgrades such as investing in foundation technology; and valuing the County family by fulfilling collective bargaining agreement wage increases, absorbing increased retirement funding costs, and creating employee supportive wage and benefit policies. More than ever, monitoring of revenues and expenditures will be paramount in forecasting budget inadequacies and identifying potential excesses, especially considering local economic impacts throughout fiscal year 2024 and into fiscal year 2025.

For the future, it is anticipated that in fiscal year 2025 the Court will continue to face significant funding challenges. Some of those challenges will be dealing with economic changes resulting from the presidential election as well as continued inflationary pressures related to supply chain issues, increased migration activity in the County, as well as the impacts of SB4 on the County jail. Additionally, challenges continue with maintaining operating costs of new and existing facilities; County infrastructure demands, especially in the outlying areas of the County including flood control, new road construction and maintenance; continual assessment of personnel and fringe benefit costs, fringe benefit policies and related management of long-term liabilities; and continued automatic contractual collective bargaining salary adjustments for the Sheriff's Department. Specific monitoring will remain focused on revenues related to hotel occupancy and sales and use taxes as they tend to be impacted negatively during times of national and international conflict due to the nature of El Paso County's proximity to the international border. Expenditure growth due to inflation and the possibility of new mandates will also be challenges faced by the Court.

Finally, because of the trend of shifting unfunded mandates by both federal and state levels to local government, as well as the uncertainty of the bills to be passed in the Texas 89th legislative session, it is anticipated that additional financial burdens will continue to be experienced by the County and ultimately local taxpayers if other sources of funding are not identified. The County will be tasked with identifying new or additional revenues to counter these expenditures. At its discretion, the Court will likely continue to utilize some amount of fund balance, which is healthy and fiscally prudent in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. As a means of complying with statutory budget balancing requirements, a portion of fund balance will always be utilized to balance subsequent years budgets. The Commissioners Court is encouraged to continue its prudent fiscal practices of remaining cautious and cognizant when planning for future budget growth, to continue its focus towards cost containment initiatives and

identifying additional sources of revenue or enhancements. Overall, it is imperative that County government continually strive to maintain steady increases in revenue while costs are on the rise.

Major Initiatives. During fiscal year 2024, some of the major initiatives funded with the debt issued in previous fiscal years and completed were the John Hayes Construction Phase 1, Bradly Detention Pond, Juvenile Probation Department (JPD) Security System, JPD HVAC Replacements, and a downtown building acquisition.

Awards and Acknowledgments. The County received six 2024 achievement awards from the National Association of Counties. They included awards for the Ilumina Public Library, El Paso County Wellness Program and Employee Fitness & Wellness Center, Office of New Americans for response to the migrant situation, County Volunteer Program, Case Portal Special Access and Kiosk Implementation for multilingual AI self-service system built in partnership with Advanced Robot Solutions. The AI Self Service Kiosks and Volunteer Program were also recognized as best practices.

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2023. This was the 35th consecutive year the County has received this prestigious award. To be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized ACFR. This report satisfied both GAAP and applicable legal requirements. We believe that our current ACFR continues to meet the Certificate of Achievement Program's requirements, and we plan to submit it to the GFOA to determine its eligibility for another certificate.

Additionally, the County received the GFOA's Distinguished Budget Presentation Award for its annual budget document for the 2024 fiscal year beginning October 1, 2023. This was the 27th year the County received this prestigious award, and the County has submitted its FY2025 Budget to the GFOA for consideration for this continued award. To qualify for the Distinguished Budget Presentation Award, the County's budget document is judged to be proficient in several categories, including as a policy document, a financial plan, an operations guide, and a communications device. A Certificate of Achievement is valid for a period of one year only.

In 2025, GFOA named County of El Paso, TX as a 2023 Triple Crown Winner for the third year. GFOA's Triple Crown designation recognizes governments who have received GFOA's Certificate of Achievement for Excellence in Financial Reporting, Popular Annual Financial Reporting Award, and Distinguished Budget Presentation Award for a fiscal year. The Triple Crown designation represents a significant achievement. To qualify, each entity must meet the high standards of all three separate award programs. Each award program recognizes governments that produce reports which communicate their financial stories in a transparent manner and meet applicable standards.

The preparation of this report would not have been possible without the efficient and dedicated services of the County Auditor's staff. I would like to express my appreciation to all members of the County Auditor Department who assisted and contributed to the preparation of this report. Credit also must be given to the Commissioners Court for their unfailing support in maintaining the highest standards of professionalism in the management of the County's finances. I express my sincere thanks to the Council of Judges and other County officials, department heads and employees for their roles in directing the financial affairs of the County in a responsible and professional manner.

Respectfully submitted,

Barbara Parker
County Auditor

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of El Paso
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

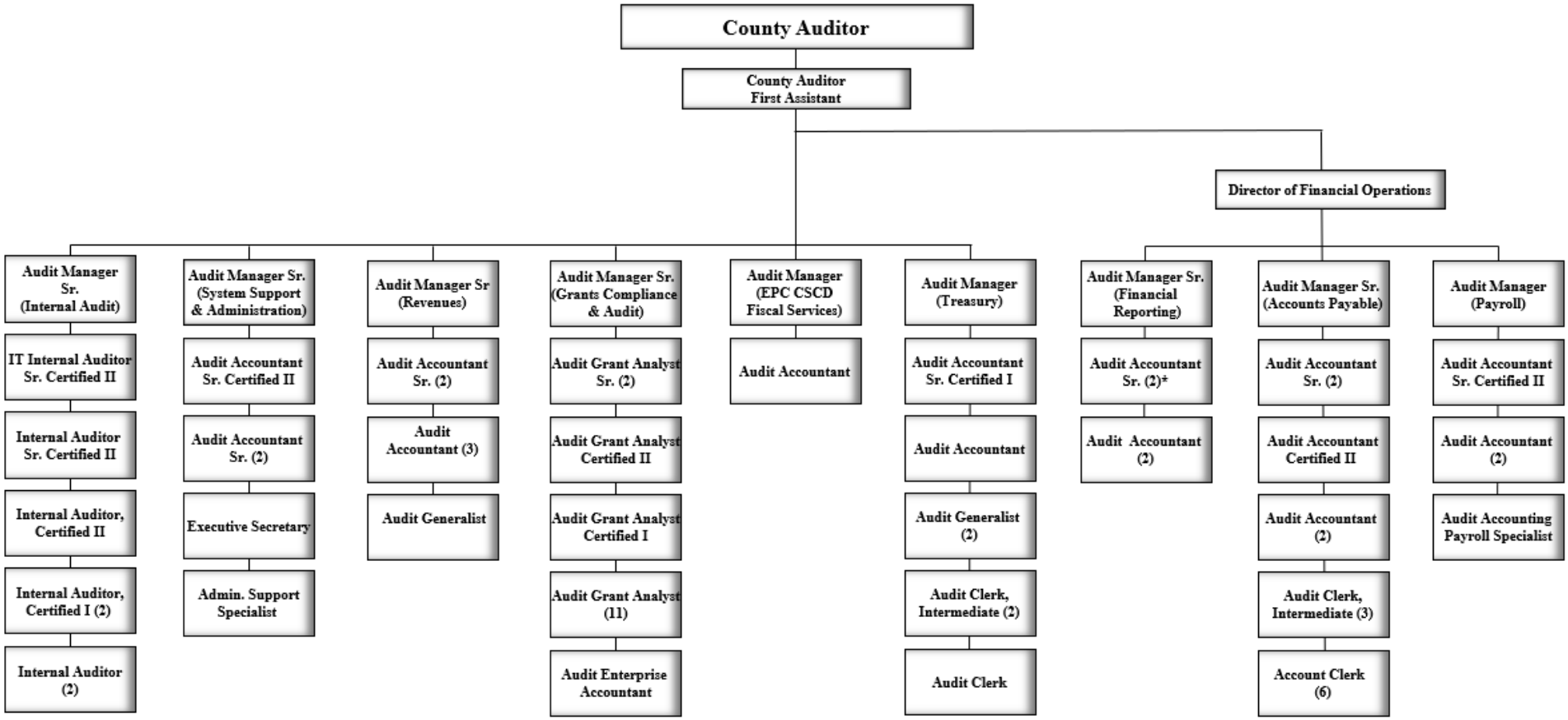
September 30, 2023

Christopher P. Morrill

Executive Director/CEO

El Paso County Auditor's Office

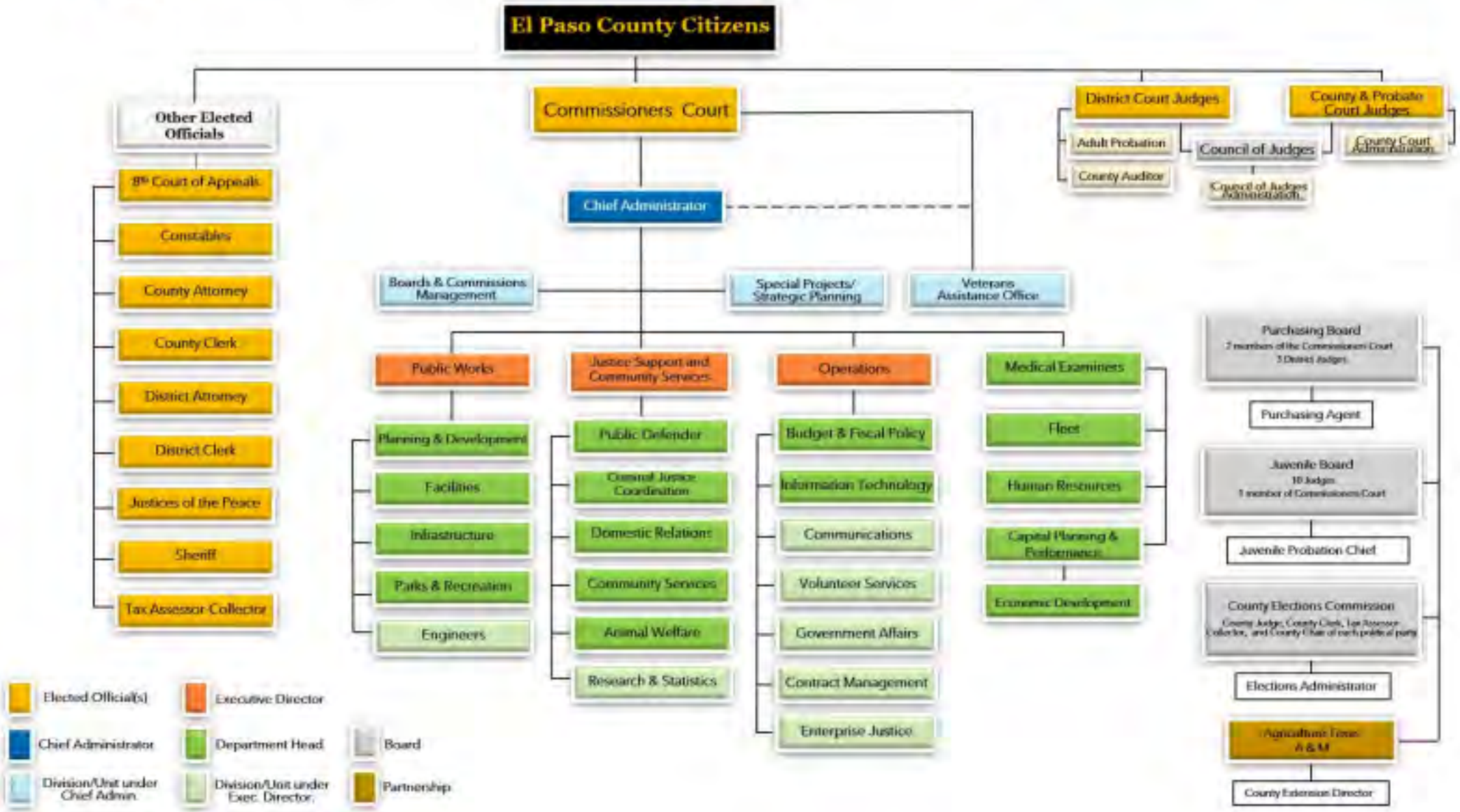
Organizational Chart as of September 30, 2024



* One position approved by District Judges 2025 not filled per budget request

Updated 2/23/2024

El Paso County Organizational Chart



Directory of Principal Officials

Commissioners Court (The Governing Body)

County Judge, Ricardo A. Samaniego	Room 301, County Courthouse Bldg, (915) 273-3591
County Commissioner, Precinct Number 1, Carlos Leon	Room 301, County Courthouse Bldg, (915) 273-3594
County Commissioner, Precinct Number 2, David Stout	Room 301, County Courthouse Bldg, (915) 273-3599
County Commissioner, Precinct Number 3, Iliana Holguin	Room 301, County Courthouse Bldg, (915) 273-3594
County Commissioner, Precinct Number 4, Sergio Coronado	Room 301, County Courthouse Bldg, (915) 273-3594

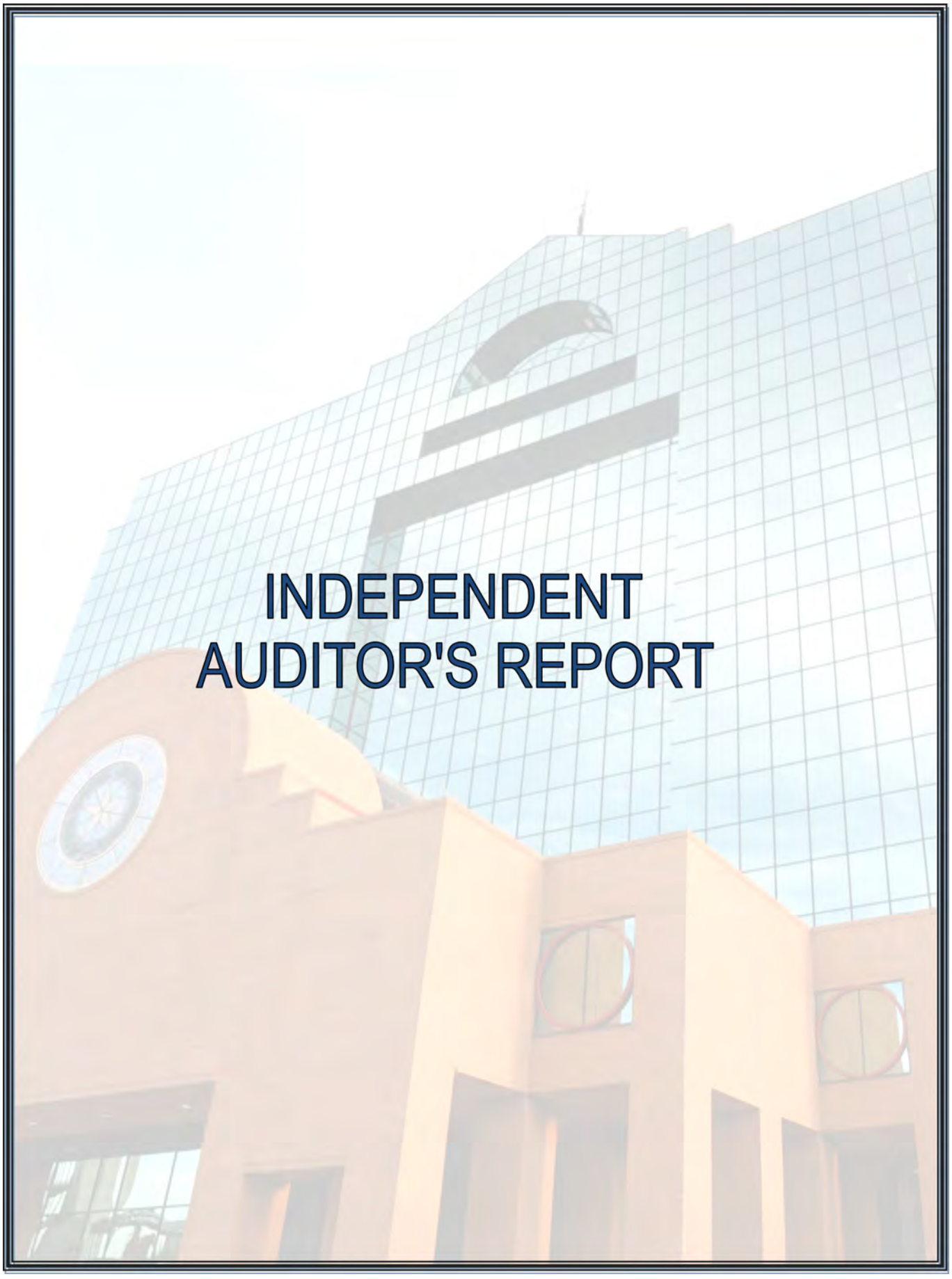
Council of Judges

Local Administrative Judge, 41st Judicial District, Annabell Perez	Room 1006, County Courthouse Bldg, (915) 273-3728
34th Judicial District, William E. Moody, District Judge	Room 905, County Courthouse Bldg, (915) 273-3704
65th Judicial District, Yahara Lisa Gutierrez, District Judge	Room 1105, County Courthouse Bldg, (915) 273-3729
120th Judicial District, Maria Salas-Mendoza, District Judge	Room 605, County Courthouse Bldg, (915) 273-3545
168th Judicial District, Marcos Lizarraga, District Judge	Room 602, County Courthouse Bldg, (915) 273-3548
171st Judicial District, Bonnie Rangel, District Judge	Room 601, County Courthouse Bldg, (915) 273-3543
205th Judicial District, Francisco X. Dominguez, District Judge	Room 1002, County Courthouse Bldg, (915) 273-3705
210th Judicial District, Alyssa Perez, District Judge	Room 1005, County Courthouse Bldg, (915) 273-3716
243rd Judicial District, Selena Solis, District Judge	Room 901, County Courthouse Bldg, (915) 273-3727
346th Judicial District, Patricia C. Baca, District Judge	Room 701, County Courthouse Bldg, (915) 273-3725
383rd Judicial District, Lyda Ness Garcia, District Judge	Room 1101, County Courthouse Bldg, (915) 273-3701
384th Judicial District, Patrick M. Garcia, District Judge	Room 906, County Courthouse Bldg, (915) 273-3703
388th Judicial District, Marlene Gonzalez, District Judge	Room 902, County Courthouse Bldg, (915) 273-3702
409th Judicial District, Sam Medrano, Jr., District Judge	Room 459, County Courthouse Bldg, (915) 273-3587
448th Judicial District, Sergio Enriquez, District Judge	Room 404, County Courthouse Bldg, (915) 273-3585
327th Judicial District, Monique Velarde, District Judge	Room 606, County Courthouse Bldg, (915) 273-3547
Associate Family Court 1, James Lucas, Associate Judge	Room 903, County Courthouse Bldg, (915) 273-3700
Associate Family Court 2, Patrick D. Bramblett, Associate Judge	Room 1102, County Courthouse Bldg, (915) 273-3727
Associate Family Court 4, Karen Pelletier, Associate Judge	Room 1103, County Courthouse Bldg, (915) 273-3706
County Court at Law Number 1, Ruth Reyes, Judge	Room 802, County Courthouse Bldg, (915) 273-3731
County Court at Law Number 2, Julie Gonzalez, Judge	Room 801, County Courthouse Bldg, (915) 273-3730
County Court at Law Number 3, Melissa A. Baeza, Judge	Room 1001, County Courthouse Bldg, (915) 273-3721
County Court at Law Number 4, Alejandro Gonzalez, Judge	Room 805, County Courthouse Bldg, (915) 273-3733
County Court at Law Number 5, Jesus M. Rodriguez, Judge	Room 803, County Courthouse Bldg, (915) 273-3707
County Court at Law Number 6, M. Sue Kurita, Judge	Room 1106, County Courthouse Bldg, (915) 273-3720
County Court at Law Number 7, Ruben Morales, Judge	Room 1201, County Courthouse Bldg, (915) 273-3735
County Criminal Court 1, Linda S. Perez, Judge	Room 706, County Courthouse Bldg, (915) 273-3723
County Criminal Court 2, Robert S. Anchondo, Judge	Room 704, County Courthouse Bldg, (915) 273-3717
County Criminal Court 3, Carlos Carrasco, Judge	Room 413, County Courthouse Bldg, (915) 273-3584
County Criminal Court 4, Jessica Vazquez, Judge	Room 702, County Courthouse Bldg, (915) 273-3732
Criminal District Court No. 1, Diane Navarrete, Judge	Room 469, County Courthouse Bldg, (915) 273-3586
County Probate Court No. 1, Patricia B. Chew, Judge	Room 803, County Courthouse Bldg, (915) 273-3709
County Probate Court No. 2, Eduardo A. Gamboa, Judge	Room 422, County Courthouse Bldg, (915) 273-3581
Juvenile Court Referee 1, Richard L. Ainsa, Judge	6400 Delta, Juvenile Probation Bldg, (915) 273-3491
Juvenile Court Referee 2, Maria T. Leyva-Ligon, Judge	6400 Delta, Juvenile Probation Bldg, (915) 273-3491
Criminal Jail Magistrate, Humberto Acosta, Presiding Judge	600 East Overland, (915) 546-2077
Criminal Jail Magistrate, Ruben Nunez, Judge	600 East Overland, (915) 546-2077
Criminal Jail Magistrate, Linda Estrada, Judge	600 East Overland, (915) 546-2077
Criminal Law Magistrate, Sara Priddy, Judge	600 East Overland, (915) 546-2077
Criminal Jail Magistrate Sheldon Myers, Judge	600 East Overland, (915) 546-2077

Other Principal Officials

County Attorney, Christina Sanchez	Suite 200, Downtown County Annex, (915) 273-3238
County Chief Administrator, Betsy C. Keller	Room 302A, County Courthouse Bldg, (915) 273-3600
Interim County Budget Executive Director, Jessica Garza	Room 302B, County Courthouse Bldg, (915) 273-3726
County Auditor, Barbara Parker	Suite 140, Downtown County Annex, (915) 273-3262
County Clerk, Delia Briones	Room 105, County Courthouse Bldg, (915) 273-3532
County Purchasing Agent, Karen L. Davidson	Room 300, County Administrative Offices, (915) 273-3349
County Sheriff, Richard Wiles	3850 Justice Drive, (915) 273-3085
County Tax Assessor and Collector, Ruben P. Gonzalez	301 Manny Martinez Dr, 1st Floor, (915) 273-3425
District Attorney, Bill Hicks	Room 201, County Courthouse Bldg, (915) 273-3536
District Clerk, Norma Favela Barceleau	Room 103, County Courthouse Bldg, (915) 273-3534
Interim Chief HR Officer, Sam Trujillo	500 East Overland, (915) 273-3520
Public Defender, Kelli Childress	Room 501, County Courthouse Bldg, (915) 273-3536

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

600 SUNLAND PARK, 6-300
EL PASO, TX 79912

P 915.356.3700
F 915.356.3779
W GRP-CPA.COM

GIBSON RUDDOCK PATTERSON LLC
certified public accountants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the budgetary comparison statements of the County of El Paso, Texas (County) as of and for the year ended September 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and Special Revenue Fund - Grant Funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of El Paso County Hospital District, El Paso County Emergency Services District #1, and El Paso County Emergency Services District #2, which represent 100%, 100%, and 100%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of September 30, 2024. Those statements were audited by other auditors whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for El Paso County Hospital District, El Paso County Emergency Services District #1, and El Paso County Emergency Services District #2, are based solely on the report of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States *(Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

Change in Accounting Principle

As described in Note 1 to the financial statements, in 2024, the County adopted new accounting guidance, GASB Statement No. 100, *Accounting Changes and Error Corrections*. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgement and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information as listed in the table of contents on pages 21 through 40 and 156 through 171, respectively, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information as listed in the table of contents, is presented for purposes of additional analysis and not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

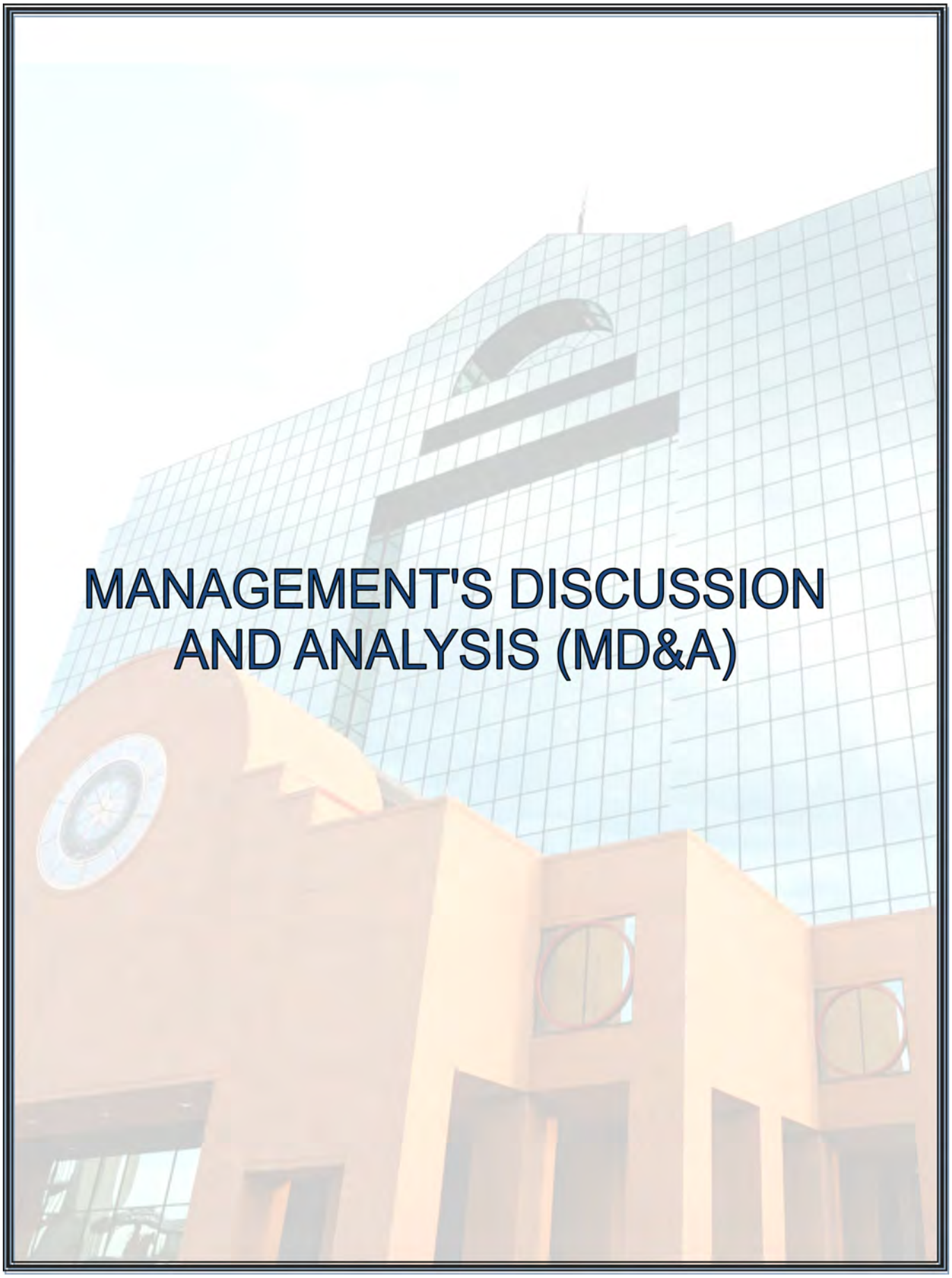
In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2025, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Gibson Ruddock Patterson LLC

Gibson Ruddock Patterson LLC
El Paso, Texas
June 27, 2025



MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Management's Discussion and Analysis

As management of the County of El Paso (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1 through 14 of this report.

Financial Highlights

Combined County assets and deferred outflows of resources from governmental and business-type activities exceeded liabilities and deferred inflows of resources at the close of fiscal year 2024 by $119.3 million which represents total net position. Of this amount, $105.5 million or 88.4 percent relates to governmental-type activities while $13.8 million or 11.6 percent represents business- type activities. Total net position is comprised of restricted and unrestricted net position and net investment in capital assets. Net investment in capital assets totaled $181 million or 151.7 percent of total net position. Restricted assets represent funds subject to constraints that are imposed externally by creditors, debt covenants, grantors, contributors, laws, or regulations of other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets totaled $87.6 million or 73.4 percent of total net position of which $87.1 million relates to the primary government and $550 thousand relates to business-type activities. Unrestricted net position on the other hand may be used to meet the County's ongoing obligations to citizens and creditors and totaled $(149.3) million or (125.1) percent of total net position.

The negative unrestricted net position is attributable to pension and OPEB liabilities. Employers are required to recognize amounts for all benefits provided through the plans which include the net pension and total OPEB liabilities, deferred outflows of resources, deferred inflows of resources and pension and OPEB expenses.

The County's fiscal year 2024 operations resulted in total net position decrease by $75.4 million or 38.7 percent above the prior year net position of $194.8 million. This was attributable to a decrease of $75.2 million or 41.6 percent including restatements of $(56) thousand in the governmental-type and a decrease in business-type activities of $213.1 thousand or 1.5 percent. Explanation of these changes is depicted hereafter in this management discussion and analysis. Restatements (error corrections) refer to note 3R.

Overview of the Financial Statements

Discussion and analysis here is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the County's finances in a manner like a private-sector business. The statement of net position presents information on all the County's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between these reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both government-wide financial statements distinguish functions of the County that are primarily supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges similar to business-type activities. The governmental activities of the County include general government, administration of justice, public safety, health and welfare, community services, resource development, culture and recreation and public works. The business-type activities of the County include the Water and Wastewater Systems, and Solid Waste Project. The County Water Systems includes the East Montana Water Project, the Mayfair/Nuway Water Project, the Colonia Revolućion Water Project, Vista Del Este Water Project, Hill Crest Water Project, and the Square Dance Wastewater Project.

The government-wide financial statements include not only the County itself (known as the primary government), but also the discretely presented component units of the County, which include the Hospital District, known as University Medical Center (UMC), and Emergency Services Districts 1 and 2. The component units are included in this Annual Report because the El Paso County Commissioners Court, the County's governing body, has the legal duty to exercise financial accountability over them by appointing their board members, approving their budgets and setting their tax rates as discussed in the letter of transmittal. Copies of any of the districts separately issued financial reports can be obtained directly from the Districts. The government-wide financial statements can be found on Exhibits 1 and 2 of this report. Discretely presented Component Units are presented on Exhibits 12 and 13.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. El Paso County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, it is our hope that readers will better understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains multiple individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, special revenue grants fund, and capital projects fund. Data from the other non-major governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for its general fund, special revenue, and debt service funds. A budgetary comparison statement has been provided for these funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on Exhibits 3-6 of this report.

Proprietary Funds. The County maintains two different types of proprietary funds - Enterprise and Internal Service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses enterprise funds to account for its County Solid Waste Project and County Water Systems consisting of East Montana Water Project, Mayfair/Nuway Water Project, Colonia Revolućion Water Project, Vista Del Este Water Project, Hill Crest Water Project, and Square Dance Wastewater Project. The internal service fund is an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its employee health benefits and workers compensation. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The enterprise fund financial statements provide separate information for the County Water and Wastewater Systems and the County Solid Waste Project. The internal service funds are also presented in the proprietary fund financial statements.

The basic proprietary fund financial statements can be found on Exhibits 7-9 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on Exhibits 10 and 11 of this report.

Notes to the Financial Statements. The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found immediately following the basic financial statements.

Other Information. The combining statements regarding non-major governmental funds are presented following the notes to the financial statements. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the County's changes in net pension liability/asset and employer contributions to the plan, as well as changes in total OPEB liability and related ratios. Combining and individual fund statements and schedules are presented following the supplementary information of this report.

Government-Wide Financial Analysis

As previously noted, net position may serve over time as a useful indicator of a government's financial position. In fiscal year 2015, the County implemented GASB 68 and at that time liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources resulting in a net position of $(45.2) million. Subsequently, due to changes in actuarial data, the County's net position increased by $83.8 million in 2016, declined by $15.3 million in 2017, increased in 2018 by $61.9 million, declined by $14.3 million in 2019, declined by $776 thousand in 2020, increased by $28.2 million in 2021, increased by 64.2 million in 2022, increased by $33.6 million in 2023 and decreased by $75.4 million in 2024 for a revised net position of $119.3 million as of September 30, 2024. Therefore, it is vitally important to keep in mind the prior years' results as the current fiscal year financial data is discussed for comparison purposes.

In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $119.3 million at the close of fiscal year 2024. By far, the largest component of the County's net position represents restricted assets and resources that are subject to external restrictions on how they may be used. Restricted resources total $87.6 million and are comprised of capital project funds totaling $32.4 million or 36.9 percent, special purpose funds totaling $51.4 million or 58.7 percent, enterprise funds totaling $456.0 thousand or 0.5 percent of restricted net position. Also included are debt service funds totaling $3.4 million or 3.9 percent of total restricted net position. The next category relates to unrestricted net position totaling $(149.3) million or (125.1) percent of total net position, which may be used to meet the County's ongoing obligations to citizens and creditors. The largest component is net investment in capital assets (e.g., land, buildings, machinery, and equipment) totaling $181.0 million or 151.7 percent of total net position, which is net of any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Furthermore, as of September 30, 2024, the County's net position for governmental activities decreased by $75.2 million or 41.6 percent and business-type activities decreased by $213.1 thousand or 1.5 percent for a net overall decrease of $75.4 million or 38.7 percent from the previous fiscal year. Net investment in capital assets from governmental activities increased by $21.4 million or 14.5 percent and decreased by $590.0 thousand or 4.7 percent for business-type activities. There was a net increase of $16.7 million or 23.5 percent in restricted net position reported, composed of an increase of $16.6 million or 23.6 percent related to governmental activities and an increase of $67.9 thousand or 14.1 percent related to business-type activities. Unrestricted net position totaled $(149.3) million and decreased by $113.0 million or 311.1 percent, which included a decrease of $113.3 million or 303.6 percent related to governmental activities and an increase of $309.0 thousand or 31.0 percent related to business-type activities.

On a primary government perspective, the County's total assets from governmental and business- type activities decreased by $10.9 million or 1.3 percent. This decrease was the culmination of a multitude of changes at the fund level, but more so, at the entity-wide level. Discussion here will focus on selective information to give the reader a basic understanding of changes by evaluating changes in the statement of net position and the associated changes in revenues and expenses. Detailed analysis and explanation will be focused on significant changes, which occurred throughout the various levels within these financial statements.

El Paso County, Texas

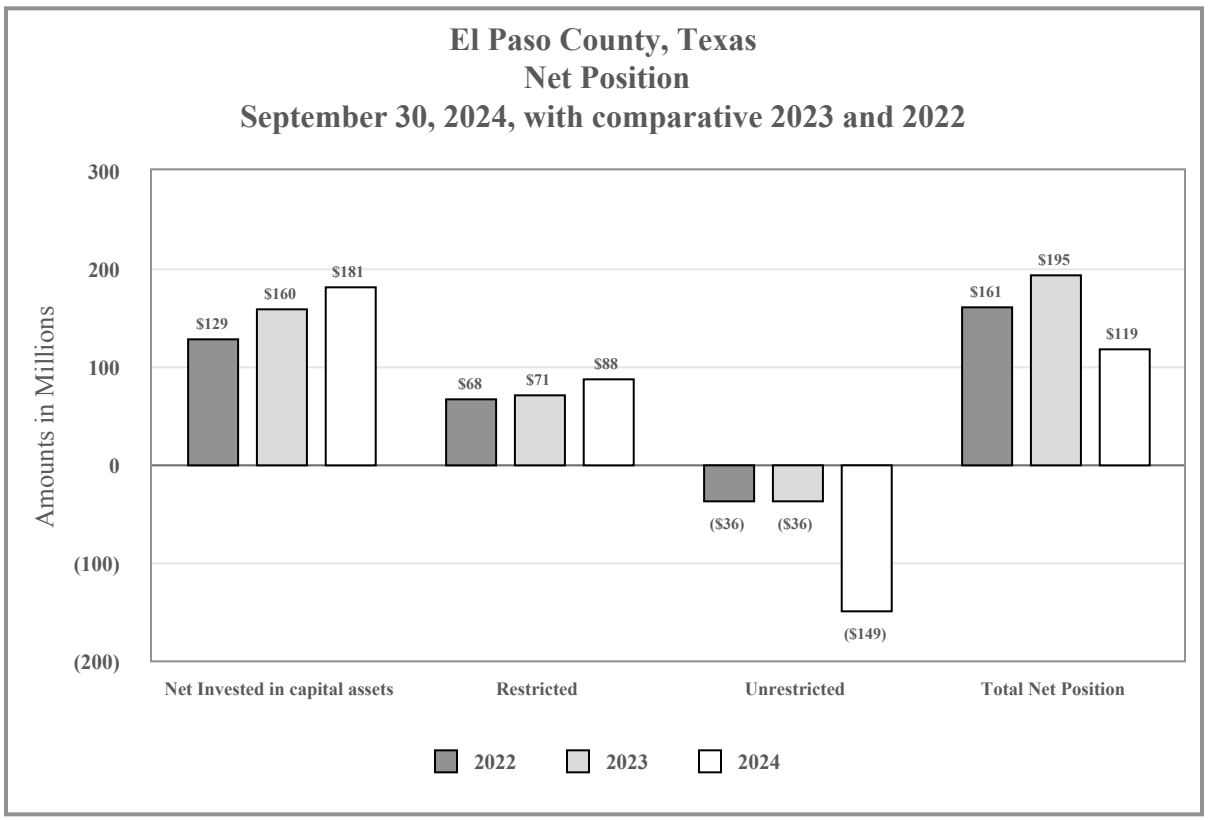
Net Position (In Thousands)

	Governmental Activities		Business-type Activities		Total	
	FY2024	FY2023	FY2024	FY2023	FY2024	FY2023
Current and other assets	$ 506,621	$ 548,951	$ 2,233	$ 2,347	$ 508,854	$ 551,298
Capital assets	308,008	276,388	16,371	16,435	324,379	292,823
Total assets	814,629	825,339	18,604	18,782	833,233	844,121
Deferred outflows of resources	84,882	111,316	135	153	85,017	111,469
Long-term liabilities	615,776	534,208	4,732	4,089	620,508	538,297
Other liabilities	152,335	190,852	147	757	152,482	191,609
Total liabilities	768,111	725,060	4,879	4,846	772,990	729,906
Deferred inflows of resources	25,902	30,863	46	62	25,948	30,925
Net position:						
Net investment in capital assets	169,012	147,565	11,959	12,549	180,971	160,114
Restricted	87,077	70,475	550	482	87,627	70,957
Unrestricted	(150,591)	(37,308)	1,305	996	(149,286)	(36,312)
Total net position	$ 105,498	$ 180,733	$ 13,814	$ 14,027	$ 119,312	$ 194,760

The overall increase in net position of the County can be better understood when evaluating the changes to net position, total assets, and deferred outflows of resources minus total liabilities and deferred inflows of resources. Total assets amounted to $833.2 million, an decrease of $10.9 million or 1.3 percent and deferred outflows of resources totaled $85.0 million and decreased by $26.5 million or 23.7 percent, most significantly due to an decrease in pensions in governmental activities totaling $29.0 million or 30.4 percent and an decrease in business-type activities totaling $36.2 thousand or 29.6 percent. Liabilities on the other hand totaled $773.0 million, an increase of $43.1 million or 5.9 percent and deferred inflows of resources totaled $25.9 million and decreased by $5.0 million or 16.1 percent. This change is most significantly related to a decrease due to pensions which depicted an overall decrease of $1.5 million or 33.1 percent, consisting of a decrease in governmental activities totaling $1.4 million or 33.1 percent and a decrease in business-type activities totaling $9.6 thousand or 44.5 percent. There was also a significant decrease in deferred inflows of resources for OPEB due to an overall decrease of $3.3 million or 13.4 percent consisting of a decrease in governmental activities of $3.3 million or 13.4 percent and a decrease in business-type activities $5.6 thousand or 14.2 percent. There was also a decrease in deferred inflows of resources for Right-to-Use (RTU) leases of $61.2 thousand or 5.0 percent in entity-wide all related to governmental activities.

Further analysis reflects that most of all assets relate to governmental activities totaling $814.6 million and represents 97.8 percent of total assets. Overall, capital assets (net of related depreciation) totaled $324.4 million and increased by $31.6 million, or 10.8 percent from the prior year, mainly due to construction in progress and vehicles. Capital assets are comprised for the most part of land, roads, equipment, buildings, improvements, and construction work in progress. The capital assets section also includes RTU Lease assets and RTU Subscription Based Information Technology Arrangements (SBITAs).

For entity-wide reporting purposes under GASB 34, capital outlays accounted for at the fund level must be reversed from expenses at the entity-wide level financial statements and reflected as capital assets net of depreciation. Pension and OPEB expenses are reported at the entity-wide level and changes in the actuarial projections can result in a reduction or increase of expenses as the liability changes. For this reason, you may observe fund level expenditure amounts more than expenses reported at the entity-wide level or vice versa. Total assets decreased by $10.9 million or 1.3 percent. This change was the result of the netting of multiple changes such as an increase in capital assets related to construction work in progress for a net amount of $21.0 million or 39.0 percent attributed mostly to the on-going construction and renovation of County facilities and various changes such as a decrease in buildings totaling $6.4 million or 6.0 percent, and other changes such as an increase in improvements totaling $11.5 million or 57.0 percent, a decline in roads totaling $2.0 million or 11.1 percent, and an increase in land totaling $4.2 million or 19.7 percent, an increase in RTU lease assets totaling $1.2 million or 27.2 percent and a decrease in RTU SBITAs of $2.9 million or 29.2 percent.



Other significant changes include an decrease in cash and cash equivalents totaling $48.2 million or 10.7 percent, a significant portion of this decrease in cash and cash equivalents is due to American Rescue Plan Act (ARPA) funding, an increase to receivables net of allowance totaling $4.8 million or 9.6 percent due mainly to an increase in billings to the granting agencies for pending reimbursement. The significance of these changes can be further evaluated by shifting attention away from assets and liabilities and focusing on the changes to the component of total net position, which is discussed immediately following discussion on total liabilities.

Overall, entity-wide liabilities were $773.0 million and increased by $43.1 million or 5.9 percent. Further analysis reflects liabilities related to governmental activities totaling $768.1 million or 99.4 percent and business-type activities totaling $4.9 million or 0.6 percent. Compared to fiscal year 2023, liabilities increased mainly due to an increase in net pension liability of $91.1 million or 54.3 percent due to increased pension costs. Other significant increases included accounts payable of $4.7 million or 17.8 percent, compensated absences due within a year of $530.2 thousand or 3.1 percent, net pension liability of $91.1 million or 54.3 percent, total contingent liabilities increased by $1.7 million or 80.1 percent, compensated absences due in more than one year increase by $1.3 million or 8.6 percent, and OPEB liability due in more than a year for $8.5 million or 18.4 percent. Significant declines in liabilities are attributable to bonds due more than a year declining by $14.8 million or 7.5 percent, SIB loan due in more than a year of $553.9 thousand or 8.2 percent. For information regarding leases and SBITAs, please see notes 1-N, 1-O, and 3-E.

El Paso County, Texas

Changes in Net Position (in Thousands)

	Governmental Activities		Business-type Activities		Total	
	FY2024	FY2023	FY2024	FY2023	FY2024	FY2023
REVENUES						
Program revenues:						
Charges for services	$ 50,401	$ 54,122	$ 3,450	$ 3,291	$ 53,851	$ 57,413
Operating grants and contributions	93,221	66,638	—	—	93,221	66,638
Capital grants and contributions	—	—	251	1,178	251	1,178
General revenues:						
Property taxes	282,611	235,280	—	—	282,611	235,280
Other taxes	90,772	89,689	—	—	90,772	89,689
Other	33,853	23,625	347	309	34,200	23,934
Total revenues	550,858	469,353	4,048	4,778	554,906	474,131
EXPENSES						
General government	131,778	88,391	—	—	131,778	88,391
Administration of justice	126,452	87,815	—	—	126,452	87,815
Public safety	230,544	164,286	—	—	230,544	164,286
Health and welfare	22,862	15,682	—	—	22,862	15,682
Community services	58,418	28,848	—	—	58,418	28,848
Resource development	6,879	4,120	—	—	6,879	4,120
Culture and recreation	19,001	12,780	—	—	19,001	12,780
Public works	21,371	23,091	—	—	21,371	23,091
Interest on long-term debt	8,732	7,482	—	—	8,732	7,482
Enterprise fund	—	—	4,261	3,960	4,261	3,960
Total expenses	626,037	432,495	4,261	3,960	630,298	436,455
Increase (decrease) in net position before transfers	(75,179)	36,858	(213)	818	(75,392)	37,676
Change in net position	(75,179)	36,858	(213)	818	(75,392)	37,676
Net position October 1 , as previously reported	180,733	147,993	14,027	13,209	194,760	161,202
Restatements	(56)	(4,118)	—	—	(56)	(4,118)
Net position September 30	$ 105,498	$ 180,733	$ 13,814	$ 14,027	$ 119,312	$ 194,760

It would be impracticable to restate information presented due to the conversion in reporting amounts in thousands in this report. The error corrections resulted in approximately $56 thousand in restatements. There would be little to no impact in the calculations and information presented in the tables throughout this discussion and analysis. See note 3R.

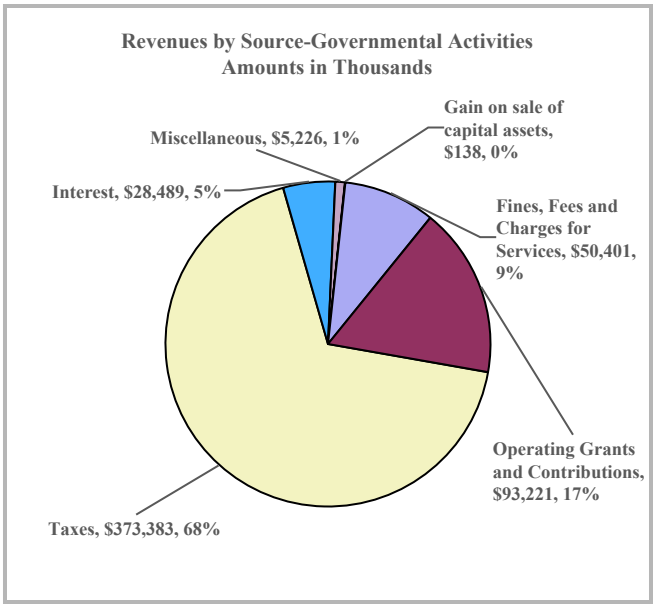
The decrease in the County's overall net position by $75.4 million or 38.7 percent is partially due to the impacts of GASB 68 and GASB 75 requiring government agencies to post actuarially projected net pension asset or liability tied directly to the fiscal year. The current year decrease in net position was attributable to governmental activities totaling $75.2 million and a decrease to business-type activities totaling $213.1 thousand. Other factors impacting overall net position represent the degree to which revenues totaling $554.9 million were outpaced by expenditures totaling $630.3 million. Due to increased expenditures in all functions of government except for public works.

Overall, revenues grew by $80.8 million or 17.0 percent mainly due to an increase in the maintenance and operations and debt service tax levies, growth in sales tax revenue and operating grants and contributions. Expenses increased by $193.8 million or 44.4 percent attributed for the most part by changes in general government, community services, administration of justice, public safety, health and welfare, culture and recreation, resource development, and interest on long-term debt as the County focuses on improvements for the residents of the County.

From here forward in the discussion, please note that the increases and decreases in entity-wide expenses in the various functions of County government are the result of a combination of financial impacts, such as depreciation expense, compensated absences, other post-employment benefits (OPEB), pension expense, allocation of profit/loss of the internal service funds back to departments and the conversion of capital outlays which are reflected at the entity-wide level as capital assets.

Governmental Activities

Governmental activities during fiscal year 2024 resulted in an decrease in net position of $75.2 million or 41.6 percent which represents 99.7 percent of the total decrease for the primary government. Comparative fiscal year 2024 and 2023 data relating to these changes is shown in the table on the prior page and is discussed below. Total revenues from governmental activities increased by $81.5 million or 17.4 percent over the previous year. Property taxes increased by $47.3 million or 20.1 percent; other taxes comprised of sales and uses taxes, hotel taxes, and mixed beverage alcohol taxes increased by $1.1 million or 1.2 percent. General revenues-other increased by $10.2 million or 43.3 percent. Operating grants and contributions increased by $26.6 million or 39.9 percent. Increases were offset by a decline in charges for services by $3.7 million or 6.9 percent. The increase in property taxes is attributable to increases in existing taxable property values and growth in new properties added to the tax rolls.

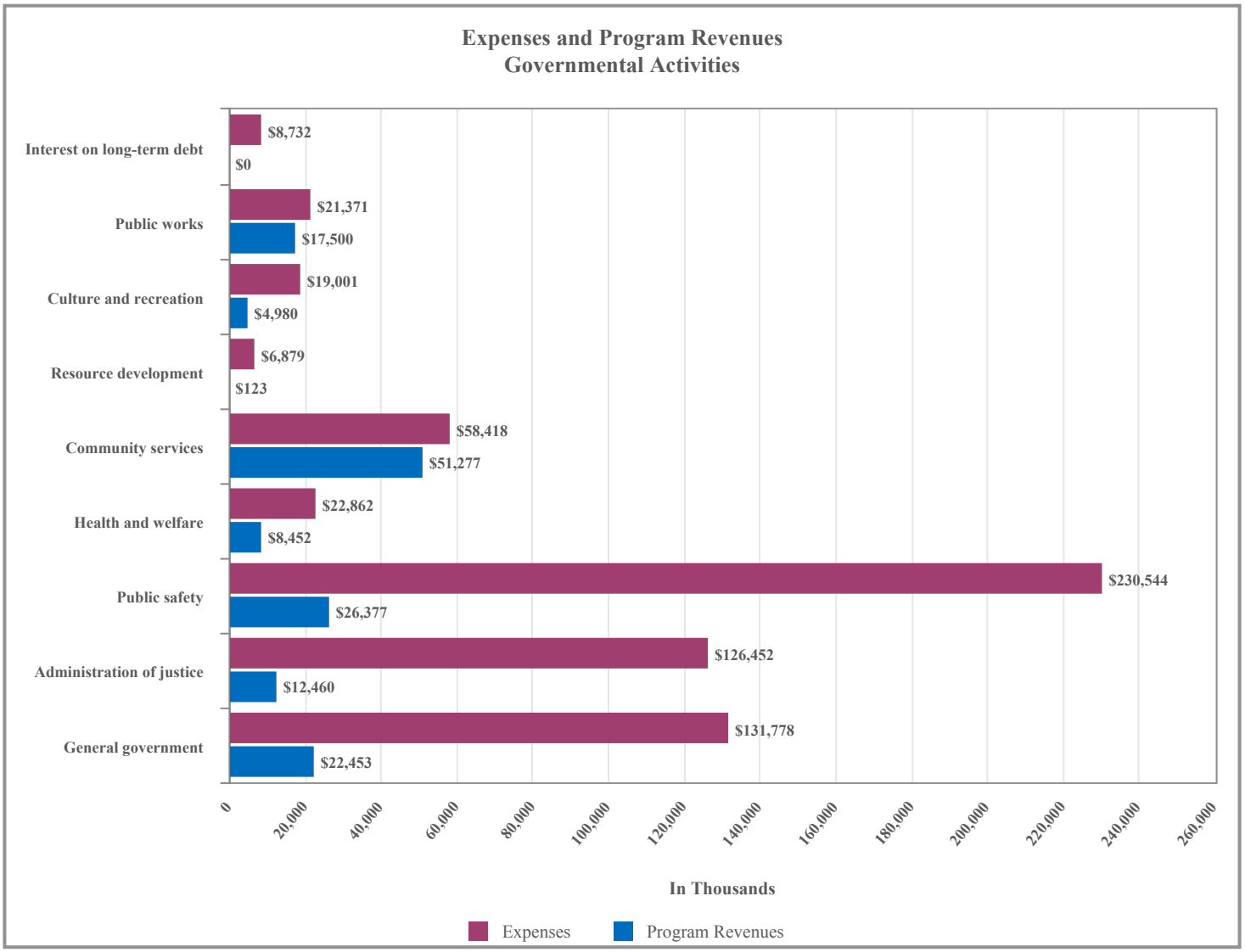


For 2023, Commissioners Court adopted the No-New Revenue tax rate of $0.426289. For 2024, Commissioners Court adopted the Voter-Approval tax rate of $0.458889.

Expenses in governmental activities increased by $193.5 million or 44.8 percent and comprise 99.8 percent of the overall entity-wide increase of $193.8 million. Increases occurred in community services by $29.6 million or 102.5 percent, resource development by $2.8 million or 67.0 percent, general government by $43.4 million or 49.1 percent, administration of justice by $38.6 million or 44.0 percent percent, public safety by $66.3 million or 40.3 percent, health and welfare by $7.2 million or 45.8 percent, culture and recreation by $6.2 million or 48.7 percent interest on long-term debt by $1.2 million or 16.7 percent, and a decrease in public works by $1.7 million or 7.5 percent. The significance of the fiscal year increases is attributable to the County slowly returning to normal operations and staff increases.

Changes mentioned previously within each of the functions above are the result of a combination of factors both at the fund level and more materially at the entity-wide level as explained in the discussion of the changes in the statement of net position. More specific information can be found in the fund level discussion. Factors affecting expenses that are recognized in governmental activities and not presented in the individual government funds can be found on Exhibits 3.1 and 4.1 of the basic financial statements.

In order to provide a more precise depiction of current year operations in comparison to the prior fiscal year, a reconciliation of expenses from the statement of activities has been provided exclusive of pension expense on the following page.



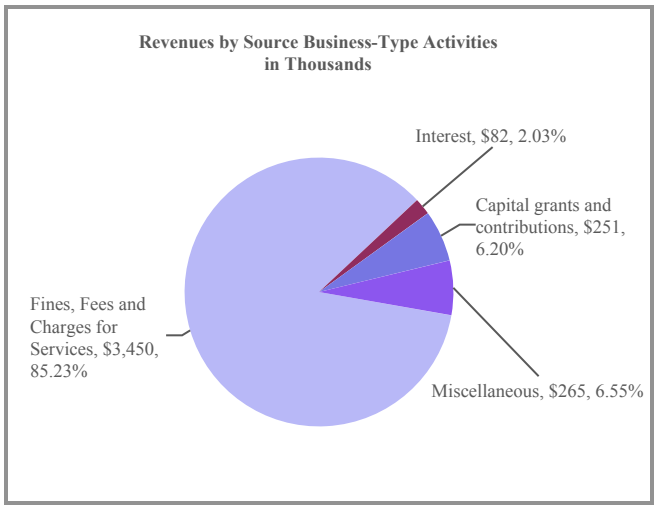
El Paso County, Texas Supplemental Information - Reconciliation of Expenses for Pension Expense in the Statement of Activities (in Thousands)		
	Totals	
As of September 30,	2024	2023
Expenses (Excluding Pension Expenses)		
General government	$ 98,007	$ 79,932
Administration of justice	88,811	78,451
Public safety	155,367	145,531
Health and welfare	18,883	14,694
Community services	55,853	28,274
Resource development	5,727	3,959
Culture and recreation	15,127	11,617
Public works	17,078	21,942
Interest on long-term debt	8,732	7,482
Enterprise fund	4,108	3,910
Total expenses	$ 467,693	$ 395,793
Pension Expense		
General government	$ 33,771	$ 8,459
Administration of justice	37,641	9,364
Public safety	75,177	18,755
Health and welfare	3,979	989
Community services	2,565	574
Resource development	1,152	160
Culture and recreation	3,874	1,162
Public works	4,293	1,149
Interest on long-term debt	—	—
Enterprise fund	153	50
Total expenses	$ 162,605	$ 40,662
Expenses (Including Pension Expenses)		
General government	$ 131,778	$ 88,391
Administration of justice	126,452	87,815
Public safety	230,544	164,286
Health and welfare	22,862	15,682
Community services	58,418	28,848
Resource development	6,879	4,120
Culture and recreation	19,001	12,780
Public works	21,371	23,091
Interest on long-term debt	8,732	7,482
Enterprise fund	4,261	3,960
Total expenses	$ 630,298	$ 436,455

Business-type Activities

Business-type activities resulted in a decrease in net position of $213.1 thousand or 1.5 percent and accounted for 0.3 percent of the total change in the primary government's net position. Comparative fiscal year 2024 and 2023 data relating to these changes is reflected on Exhibit 8 of this report.

Overall revenues decreased by $730.3 thousand or 15.3 percent for a total of $4.0 million. Charges for services increased by $159.0 thousand or 4.8 percent, capital grants and contributions decreased by $927.1 thousand or 78.7 percent, and other revenues increased by $37.9 thousand or 12.3 percent due to a decrease in interest rates.

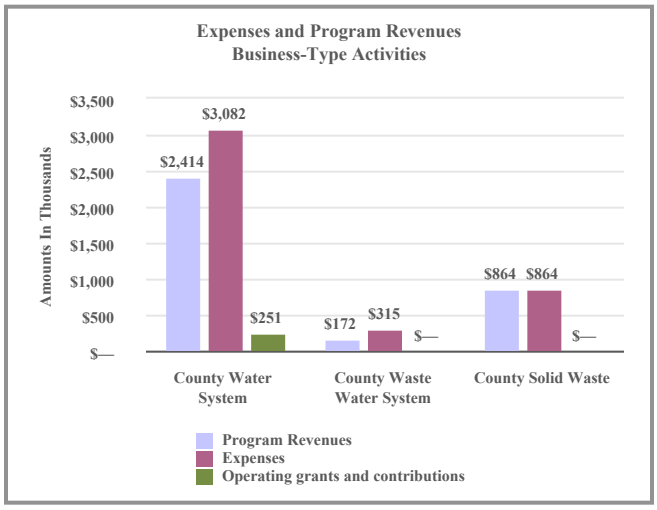
Expenses in this area totaled $4.3 million, an increase of $301.0 thousand or 7.6 percent and is mainly related to water system operations.



Financial Analysis of the Governmental Funds

Governmental Funds

The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. Unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.



Beginning in fiscal year 2016, the Commissioners Court authorized significantly increasing the earmarking of unassigned fund balance as a component of subsequent fiscal year budgets by creating an emergency reserve which is over and above the amount needed to balance the subsequent fiscal year budget. It is noteworthy to clarify the significance of this change in the unassigned fund balance was first implemented in the fiscal year 2017 General Fund adopted budget and thereafter equal to 90 percent of the estimated unallocated fund balance reserves. As stated in the County's Financial Policies, "Assignments will be made when necessary to utilize reserves to balance the proposed budget as needed or in the event of unforeseen circumstances that arise and require the expenditure of funds for which there was not an offsetting revenue source to account for the increase in unplanned appropriations, i.e., a catastrophic event."

In this regard, Local Government Code, Sec. 111.070 provides "The commissioners court may spend county funds only in strict compliance with the budget, except as provided by this section. Pursuant to section 111.070 (b) "…commissioners court may authorize an emergency expenditure as an amendment to the original budget only in a case of grave public necessity to meet an unusual and unforeseen condition that could not have been included in the original budget through reasonably diligent thought and attention. If the court amends the original budget to meet an emergency, the court shall file a copy of its order amending the budget with the county clerk and the clerk shall attach the copy to the original budget." Section 111.070 (c) states, "The commissioners court by order may: (1) amend the budget to transfer an amount budgeted for one item to another budgeted item without authorizing an emergency expenditure; or (2) designate the county budget officer or another officer or employee of the county who may, as appropriate and subject to conditions and directions provided by the court, amend the budget by transferring amounts budgeted for certain items to other budgeted items."

Therefore, beginning with fiscal year 2017 and continuing through the fiscal year 2025 budget cycle, pursuant to the County's Financial Policies, the Commissioners Court directed that a portion of the projected unassigned year-end fund balance be earmarked for unforeseen emergencies. This amount is to be placed as a line item in the budget after considering the unassigned amount used in balancing the subsequent fiscal year 2025 general fund operating budget, which totaled $20.6 million, a decrease of $6.7 million or 24.5 percent below the prior designation of $27.3 million. Based on the County Auditor's fiscal year 2024 year-end fund balance projection and 2025 revenue estimate certifications, the Budget Officer recommended to the Commissioners Court to earmark $20.6 million as a line item in the 2025 fiscal year general fund budget **to be used only in the unlikely event of an unforeseen emergency**. Note, these stabilization line items do not meet the criteria of restricted or committed funds and therefore designations to balance the ensuing fiscal year budget and earmarking of funds for unforeseen emergencies are required under GASB 54 to be reported as unassigned. As a result, the County ended fiscal year 2024 with the unassigned fund balance of $87.8 million, a decrease of $2.7 million or 3.0 percent of which $27.3 million is earmarked by the County for unforeseen emergencies. In comparison to the fiscal year 2023 amount of $23.1 million, this earmarked amount increased by $4.2 million or 18.2 percent. The fiscal year 2024 unassigned fund balance, less the fiscal year 2025 designation to balance the budget, plus the amount earmarked for unforeseen emergencies totaled $25.4 million. As such, El Paso County fell short of the minimum target goal of 10-15 percent of its unassigned fund balance reserve with a ratio of 5.6 percent of the fiscal year 2025 adopted general fund budget.

At the end of the fiscal year, the County's governmental funds reported combined ending fund balance of $304.9 million, an decrease of $16.8 million or 5.2 percent in comparison with the prior year. Unassigned fund balance constitutes $87.8 million or 28.8 percent of total fund balance, which typically represents the amount that is available for spending at the government's discretion. The remainder of fund balance is non-spendable, restricted, committed or assigned to indicate that it has already been earmarked. Much of the restricted amount is attributable to capital projects, debt service, grants, and special revenue funds whose restrictions are stipulated by bond covenants, external resource providers or enabling legislation. The committed amount represents the Commissioners Court's formal action to use the funds for capital improvements within the County. The assigned amount is attributable to funds set aside to cover outstanding encumbrances at year end and an amount to balance the 2025 fiscal year's budget.

As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures or annual operating revenues. The Commissioners Court utilized unassigned reserves earmarked in balancing the fiscal year 2025 operating budget to cover an expenditure level that exceeded the corresponding estimated revenues certified in the budget by the County Auditor. In comparison to fiscal year 2024, the amount required to cover this budget gap decreased by $8.9 million or 9.7 percent.

Grant funds ended the fiscal year with a fund balance of $8.6 million, an increase of $1.9 million or 28.8 percent. This increase is attributed to a variety of factors such as residual unspent program income generated, and unspent proceeds.

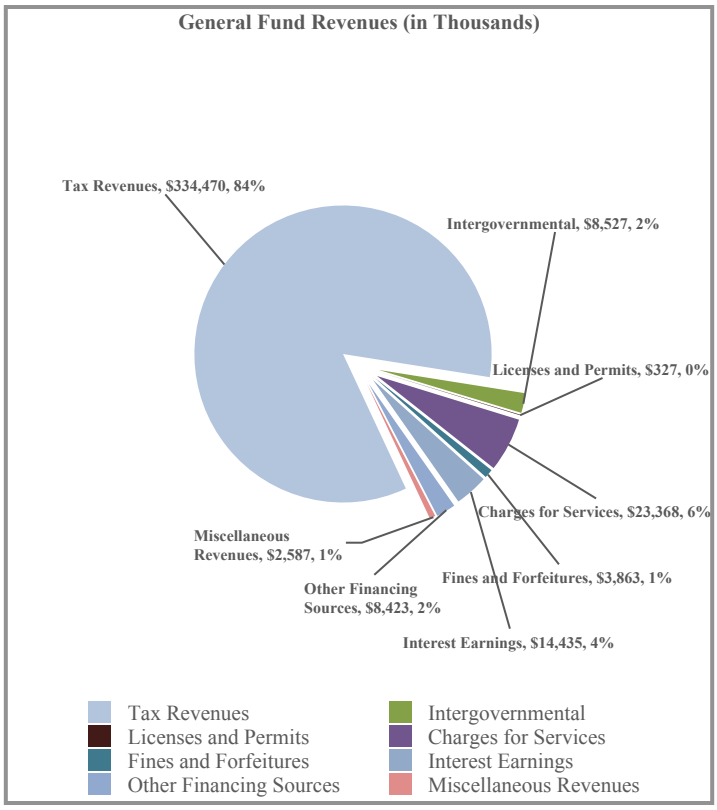
Capital project funds ended the fiscal year with fund balance of $152.8 million and decreased by $20.1 million or 11.6 percent due to continuation of projects.

The debt service fund ended the fiscal year with a fund balance of $4.5 million, an decrease of $770.7 thousand or 14.7 percent, mainly due to an increase in excess sales and use tax transferred into the debt service fund at fiscal year-end from the general fund as statutorily required.

The special revenue funds in the aggregate ended the year with a fund balance of $42.8 million, an increase of $4.1 million or 10.7 percent compared to the previous year and is utilized to account for a variety of funds which are restricted as to their use.

General Fund Trends

A myriad of factors contributed to the general fund's financial position. Factors included expenditures and other financing uses over actual revenues and other financing sources in the amount of $2.0 million. Actual revenues totaled $387.6 million an increase of $40.7 million or 11.7 percent over fiscal year 2023. Further analysis, as depicted on the table on the next page, reflects that various revenues and other financing sources aggregated increases totaled $42.7 million. Increases were primarily due to an increase in the taxes category totaling $43.2 million or 14.8 percent mainly due to the addition of new and increased property values to the tax rolls, increased ad valorem tax rate, and increases in sales and use tax, other financing sources totaling $2.0 million or 30.6 percent, fines and forfeitures totaling $839.6 thousand or 27.8 percent, intergovernmental totaling $2.1 million or 32.0 percent, interest totaling $1.8 million or 14.4 percent, and miscellaneous revenues totaling $1.3 million or 97.1 percent. Decreases were in charges for services totaling $8.4 million or 26.5 percent, and licenses and permits totaling $20.6 thousand or 5.9 percent.

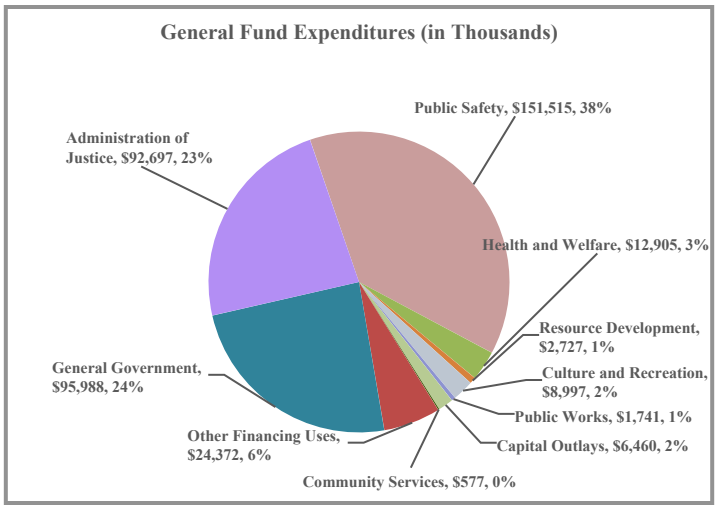


General Fund Revenues (in Thousands)	2024 Actuals	2023 Actuals	Amount Increase (Decrease) from FY2023	Percent Increase (Decrease)	2024 actual as a % of Total Revenues and Other Financing Sources
Tax Revenues	$ 334,470	$ 291,285	$ 43,185	14.8 %	84.5 %
Licenses and Permits	327	348	(21)	(6.0)%	0.1 %
Intergovernmental	8,527	6,459	2,068	32.0 %	2.2 %
Charges for Services	23,368	31,786	(8,418)	(26.5)%	5.9 %
Fines and Forfeitures	3,863	3,023	840	27.8 %	1.0 %
Interest Earnings	14,435	12,619	1,816	14.4 %	3.5 %
Miscellaneous Revenues	2,587	1,313	1,274	97.0 %	0.7 %
Other Financing Sources	8,423	6,448	1,975	30.6 %	2.1 %
Total revenues and other sources	$ 396,000	$ 353,281	$ 42,719	12.1 %	100.0 %

It is noteworthy to mention that various factors and actions by the County during the fiscal year had the effect of mitigating erosion of the fund balance and unspent budgeted amounts within the general fund. Emphasis and focus by the Commissioners Court, elected officials and department heads in fiscal year 2024 remained on efficient operations and cost saving measures. This included the continual monitoring of attrition, thorough evaluation and analysis of staffing resource requests and implementation of reorganization of staffing resources consistent with the County's fiscal policies and procedures.

Comparison of the general fund appropriations including carryforward appropriations reflects an increase in fiscal year 2024 of $32.8 million or 7.4 percent over fiscal year 2023 total budget of $443.7 million. As depicted in the table below, actual expenditures and transfers-out in fiscal year 2024 increased by $31.3 million or 8.5 percent bringing the total of general fund expenditures and transfers out to $398.0 million.

This overall growth of over $31.3 million was mainly attributed to strategic plan goal funding and other initiatives included in the budget total. Increases overall aggregated $31.6 million and netted with decreases totaling $255.0 thousand. General Fund Expenditures table below.



General Fund Expenditures (in Thousands)	2024 Actuals	2023 Actuals	Amount Increase (Decrease) from FY2023	Percent Increase (Decrease)	2024 actual as a % of Total Expenditures and Other Financing Uses
General Government	$ 95,988	$ 81,138	$ 14,850	18.3%	24.1%
Administration of Justice	92,697	83,366	9,331	11.2%	23.3%
Public Safety	151,515	150,688	827	0.6%	38.1%
Health and Welfare	12,905	9,656	3,249	33.7%	3.2%
Community Services	577	272	305	112.1%	0.1%
Resource Development	2,727	2,982	(255)	-8.6%	0.7%
Culture and Recreation	8,997	8,384	613	7.3%	2.3%
Public Works	1,741	1,415	326	23.0%	0.4%
Capital Outlays	6,460	5,326	1,134	21.3%	1.6%
Other Financing Uses	24,372	23,439	933	4.0%	6.2%
Total Expenditures (Uses)	$ 397,979	$ 366,666	$ 31,313	8.5%	100.0%

Further analysis depicts increases in general government of $14.9 million or 18.3 percent, administration of justice of $9.3 million or 11.2 percent, public safety of $827.0 thousand or 0.6 percent, health and welfare of $3.2 million or 33.7 percent, community services of $305.0 thousand or 112.1 percent, culture and recreation of $613.0 thousand or 7.3 percent, public works of $326.0 thousand or 23.0 percent, capital outlays of $1.1 million and other financing uses of $933.0 thousand or 4.0 percent. Within general government the major growth areas were depicted in the county operations totaling $1.1 million, county purchasing agent totaling $1.6 million, information technology totaling $2.8 million, county elections totaling $3.2 million, and general and administrative totaling $2.0 million. Administration of justice saw growth in the areas of the council of judges administration totaling $4.0 million, district attorney totaling $2.0 million and public defender totaling $1.2 million and numerous courts. Within public safety the largest growth was seen in juvenile detention / probation totaling $1.3 million. Within health and welfare growth was seen in county health totaling $2.0 million, which was added new in 2024.

Declines were seen in areas such as resource development totaling 255.4 thousand, mainly due a reduction in tax rebates totaling $606.7 thousand.

Note, some of the increases and decreases mentioned above relate to continual assessment and restructuring of departments under the Commissioners Court and direction of the County Administrator and have a netting effect for which further analysis is needed.

General Fund Budgetary Highlights

The fiscal year 2024 adopted budget of $476.6 million increased by $32.8 million compared to fiscal year 2023 and increased during the fiscal year for carryover appropriations totaling 6.2 million bringing the amended budget total to $482.7 million. This budget included $64.6 million of fund balance reserves to balance the fiscal year 2024 budget gap of appropriations in excess of estimated revenues and $27.3 million designated for unforeseen emergencies but unassigned.

General Fund Budgetary Variance Highlights

Analysis of budget to actual trends in Exhibit 5 depicts actual revenues and sources combined were $11.3 million or 2.9 percent more than estimates and occurred with areas experiencing positive variance increases such as in property taxes totaling $3.6 million or 1.4 percent, fines and forfeitures totaling $925.0 thousand or 31.5 percent, intergovernmental of $3.2 million or 60.0 percent, interest of $3.1 million or 27.6 percent, and miscellaneous of $2.1 million or 425.8 percent.

Offsetting unfavorable variances included areas such as sales taxes of $2.1 million or 2.7 percent, charges for services of $5.9 million or 20.2 percent, licenses and permits of $32.0 thousand or 8.9 percent, motor vehicle sales tax of $152.0 thousand or 2.0 percent, mixed beverage tax totaling $276.0 thousand or 6.4 percent, and bingo tax totaling $10.0 thousand or 24.2 percent.

Favorable appropriation variances were experienced in all functions of the County's general fund as the Commissioners Court and County departments remained frugal and the Court continued its cost containment/reduction policies such as monitoring staffing vacancies and instituting reorganization and restructuring of departments, no appropriation transfers between categories of personnel, operating and capital without sufficient justification for approval by the Court and encouraging efficiencies in business practices.

Overall favorable expenditures and transfers out appropriation variances totaled $64.2 million (for discussion purposes, the overall variance totaled $84.8 million or 17.6 percent of total appropriations less the Court's $27.3 million designation for emergencies discussed earlier in this document) which represents 13.5 percent of the adopted general fund budget with carryover. The most significant favorable variances were experienced in the areas of general government, administration of justice, public safety, and resource development which totaled $41.9 million, $4.2 million, $15.0 million and $10.8 million or 49.4, 4.9, 17.7, and 12.8 percent of the total overall appropriation variances, respectively.

The majority of these variances, in general government related to appropriations in the general and administrative account totaling $32.3 million or 72.0 percent, mainly attributable to the $27.3 million reserve for emergencies and other various contingencies which totaled $11.7 million allocated to areas such as personnel and benefits, maintenance of operations, professional services, judicial legal fees and capital contingency accounts for which expenditure trends required only partial appropriation transfers. The second significant increase in this area related to the information technology department totaling $2.4 million or 9.1 percent. The third significant increase was in County Elections totaling $2.0 million or 28.4 percent. Fourth was General and Administrative Road and Bridge of $1.2 million or 41.2 percent. In Administration of Justice the District Attorney's Office had the largest variance of $1.8 million or 7.9 percent. In the area of public safety, most of the variance of $15.0 million or 9.0 percent related to the Sheriff's Department totaling $12.1 million or 8.8 percent mainly due to continued efforts of cost savings relating to operation of the County's Downtown Jail and Eastside Jail Annex facilities as well as the Juvenile Probation Departments which totaled $2.3 million or 10.8 percent. In the area of resource development, much of the $10.8 million variance is mainly due to the economic development of $10.2 million or 90.0 percent. There was also a favorable variance in Capital Outlays of $3.4 million or 34.3 percent due to departments not spending on certain capital outlays. Favorable variances overall included unspent personnel and fringe benefit appropriations throughout the budget because of continued due diligence oversight of the County's hiring policy and other departmental cost saving initiatives. Regarding operating appropriations, the favorable variance was mainly due to collaborative efforts of elected officials and department heads.

Capital Asset and Debt Administration

El Paso County, Texas
Summary of Capital Assets (Net of Depreciation)

	Governmental Activities		Business-type Activities		Totals	
	(In Thousands)					
Categories	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**
Land	$ 25,524	$ 21,321	$ 21	$ 21	$ 25,545	$ 21,342
Easements	200	200	—	—	200	200
Artwork	56	56	—	—	56	56
Buildings	101,483	107,916	45	47	101,528	107,963
Improvements	31,717	20,206	—	—	31,717	20,206
Equipment	16,805	16,600	93	111	16,898	16,711
Furniture and Fixtures	924	855	—	—	924	855
Infrastructure	7,875	6,483	12,843	13,444	20,718	19,927
Vehicles	17,911	13,759	—	2	17,911	13,761
Roads	15,944	17,926	—	—	15,944	17,926
Bridges and culverts	5,200	5,463	—	—	5,200	5,463
IT Systems in progress	3,240	3,196	—	—	3,240	3,196
Construction work in progress	68,225	47,831	3,369	2,810	71,594	50,641
RTU lease assets	5,833	4,585	—	—	5,833	4,585
RTU SBITAs	7,071	9,989	—	—	7,071	9,989
Total assets	$ 308,008	$ 276,386	$ 16,371	$ 16,435	$ 324,379	$ 292,821

Capital Assets

The County's capital assets for governmental and business-type activities as of September 30, 2024, amounted to $324.4 million net of accumulated depreciation. This investment in capital assets includes land, easements, artwork, buildings, improvements, equipment, vehicles, roads, bridges, leased equipment, IT systems, construction work in progress and RTU leases and SBITAs. The total change in the County's capital assets for the current fiscal year was a net increase of $31.6 million or 10.8 percent, comprised of an increase of $31.6 million or 11.4 percent in governmental activities and a decrease of $64.0 thousand or 0.4 percent in the business-type activities.

During fiscal year 2024, some of the ongoing projects funded with the debt issued in previous fiscal years are Agrilife Building Renovation, Alamo Alto Trail Project, Ascencion Street Improvement Project, Bob Hope Extension Project, Bradley and Willow Storm Pond, Building Central Access and Security Control System, Bus Shelter, Canutillo roads and sidewalks project, Casa Ronquillo Renovations, Corbin Sambrano Wellness Facility, Courthouse surveillance, CRRMA EPCo Transit Facility, Desert Acceptance Linear Park W/Sup, Downtown Detention Facility Remodel, Downtown Detention Facility Surveillance, Eastlake Boulevard Improvement Project, El Paso Stormwater Improvement Projects, EPC TWDB HAC7 Basins A&B, Fabens Airport Detention Pond, Fabens Airport Facility Renovation, Fabens Airport - Fuel Farm AWOS Project, Fabens Sidewalk Project, Jail Annex Courtroom Construction, Jail Annex Security System, John Hayes Street Extension Project, Mankato Detention Pond, Mankato Road Low Water Crossing Project, Medical Examiner New Facility Construction, Montwood Drive Extension Project, Pellicano Drive Improvement, Rojas Drive Improvement, San Felipe Off Highway Vehicle Trail, Skate Parks Renovation, Spark Arroyo Discharge Project, Stage Coach Crossing Stormwater Project, Tom Mays Extension Project, Tornillo Shared Use Path, and Vinton Maintenance Facility Project. Additional information on the County's capital assets can be found in note 3-C.

Long-term Debt

El Paso County's Outstanding Debt for Certain Debt Types

	Governmental Activities		Business-Type Activities		Totals	
			(In Thousands)			
Type of Debt	**2024**	**2023**	**2024**	**2023**	**2024**	**2023**
General obligation bonds	$ 95,755	$ 106,360	$ —	$ —	$ 95,755	$ 106,360
Certificates of obligation	84,968	86,102	1,205	1,228	86,173	87,330
SIB Loans	6,723	7,269	—	—	6,723	7,269
Tax Notes	47,634	55,043	—	—	47,634	55,043
Revenue bonds	—	—	3,208	2,658	3,208	2,658
Total	$ 235,080	$ 254,774	$ 4,413	$ 3,886	$ 239,493	$ 258,660

At the end of the fiscal year, the County had debt outstanding of $239.5 million as reflected above. Of this amount, $235.1 million was governmental activity debt and $1.2 million business activity debt backed by the full faith and credit of the government. The remainder of the County's debt of $3.2 million represents revenue bonds secured solely by specified revenue sources. During the current fiscal year, the County's debt decreased by a net amount of $19.2 million or 7.4 percent due to the payment of principal which was offset by the issuance of Taxable Tax Note 2024 in the amount of $3.4 million.

On June 2, 2025, Moody's reaffirmed El Paso County's rating of Aa2 and referred to the County benefiting from a strong and growing local economy, which is the regional shopping, service and healthcare hub for the surrounding area. The El Paso economy will remain stable despite the concentration in federal employment in the area because the vast majority of the federal workforce is in defense and public safety related positions, which we do not expect to be impacted by layoffs. Additionally, recent changes in federal trade policy may have an outsized impact on the El Paso economy given the importance of cross-border trade.

The County's financial reserves in comparison to operating revenue will remain healthy in despite an anticipated $23 million deficit for the current fiscal year ending September 30, 2025. Following the 2025 deficit, reserves are projected to remain over 25 percent of revenue and the County expects to return to balanced operations in 2026. Leverage will remain stable at 250 percent of operation revenue as future debt issuance will be offset by quick principal amortization and revenue growth.

On June 2, 2025, Fitch ratings reaffirmed El Paso County's rating of AA+ with a stable outlook. This rating is underpinned by the County's highest level of demonstrated and anticipated operating financial resilience through a typical economic cycle. Fitch views the County as retaining solid revenue growth prospects, high revenue raising ability, and sound expenditure flexibility, carrying costs are expected to remain moderate. Another solid factor in the rating is the economic and institutional strength given the County's role as an economic, educational and employment anchor on the U.S./Mexico border which includes a growing metropolitan area with cross-border activity with Ciudad Juarez. Fitch expects the County's long-term debt burden will also remain moderate. The combination of a solid revenue framework and expenditure flexibility, as well as a historically strong and stable reserve cushion leaves El Paso County well positioned to address challenges posed by periodic economic uncertainties. The County has demonstrated a commitment to prudent budgetary practices and mid-year adjustments when pressure arises. Fitch expects the County will maintain the highest level of financial resilience.

The County's financial outlook remains positive, contingent on the stability of the local economy and sustained revenue trends. However, if expenditure growth escalates faster than revenues over the next few fiscal years, potentially drawing down fund balance reserves significantly, the County revenue enhancements will be necessary. A continued commitment to an equitable budget balancing strategy is essential to ensure revenues and expenditures stay relatively aligned. Commissioners Court's decisions, State statutory mandates, and the overall economic health of the El Paso region will all play a crucial role in achieving future budgetary equilibrium. Note 3-F contains detailed information on the County's indebtedness.

Economic Factors and Next Year's Budgets and Rates

- According to the Texas Labor Market Review, as of September 2024 the statewide unemployment rate was 4.4 percent, no change from the same time last year. El Paso's unemployment rate for September 2024 was 4.1 percent, also no change from 2023. While El Paso remains stable, both the Texas and El Paso unemployment rates are higher than the US unemployment rate.
- Over the past fiscal year, between September 2023 and September 2024, El Paso's employment continued to grow, increasing by 2.7 percent and gained 9,200 jobs. This is indicative of the continued growth in the region. Further details are delineated in the El Paso MSA Employment by Industry table in the transmittal letter to this report.
- El Paso's cultural and business ties as a border region with Mexico, along with the passage of United States Mexico Canada Agreement (USMCA), drive its economy. The continued attraction of El Paso County as a favorable business environment, coupled with moderately low interest rates, continues to stimulate local construction activity.
- Assessed net taxable property values have averaged approximately 9.5 percent growth over the past five years.
- For fiscal year 2014 the tax rate was set at $0.433125, increased to $0.452694 in 2015 and remained the same through 2018, decreased to $0.447819 in 2019, increased to $0.488997 in 2020 and remained the same until decreasing in 2022 to $0.470181, declined again to $0.426289 in 2023, and increased to $0.458889 in 2024, still less than it was in 2020. The fiscal year 2024 tax rate increase was to fund continued dedication to the County's strategic plan goals and other initiatives, such as as continuing to move towards a $15 per hour minimum wage for County employees, funding for the collective bargaining agreement for the Sheriff's law enforcement and detention personnel, new positions to support service delivery, and a 1 percent increase related to the County's portion of retiree benefits. It also funded an increase for jail inmate healthcare and mental healthcare, ongoing technology needs, Road and Bridge operations, economic development, growing capital improvement needs, and the continued justice reform processes. Both economic development and job growth are anticipated to have long-term benefits to the community.
- The overall fund balance of the general fund experienced stabilization and growth between fiscal years 2015 and 2022, substantially growing by $9.8 million in fiscal year 2015, $14.8 million in 2016, $7.5 million in 2017, $3.4 million in 2018, $5.6 million in 2019, $3.7 million in 2020 only slight growth of $576.0 thousand in 2021, substantial growth again in 2022 of $19.4 million, In 2023 the fund balance decreased by $17.6M due to the continued loss of federal prisoner revenue combined with the planned implementation of strategic goals. Commissioners Court increased the tax rate in 2024 and showed a decline in fund balance of approximately $2.0 million in 2024.
- Sales and use tax revenues grew significantly in 2021 and 2022 by 16.2 and 13.7 percent respectively. In 2023 growth returned to a more average growth rate of 5.2 percent; however, in 2024 growth was only 1.9 percent. Although the economy continues to grow, increased federal support to households has ended and the public uncertainty due to inflation and the national election has slowed sales tax growth, coming in under budget by $2.1 million in 2024. On a positive note, the continued growth resulted in an excess sales tax transfer of $1.5 million in FY2023 and $756.5 thousand in FY2024 to the debt service fund.
- The Commissioners Court will continue its focus of containing general fund expenditure growth while enhancing revenue growth to keep up with inflation.

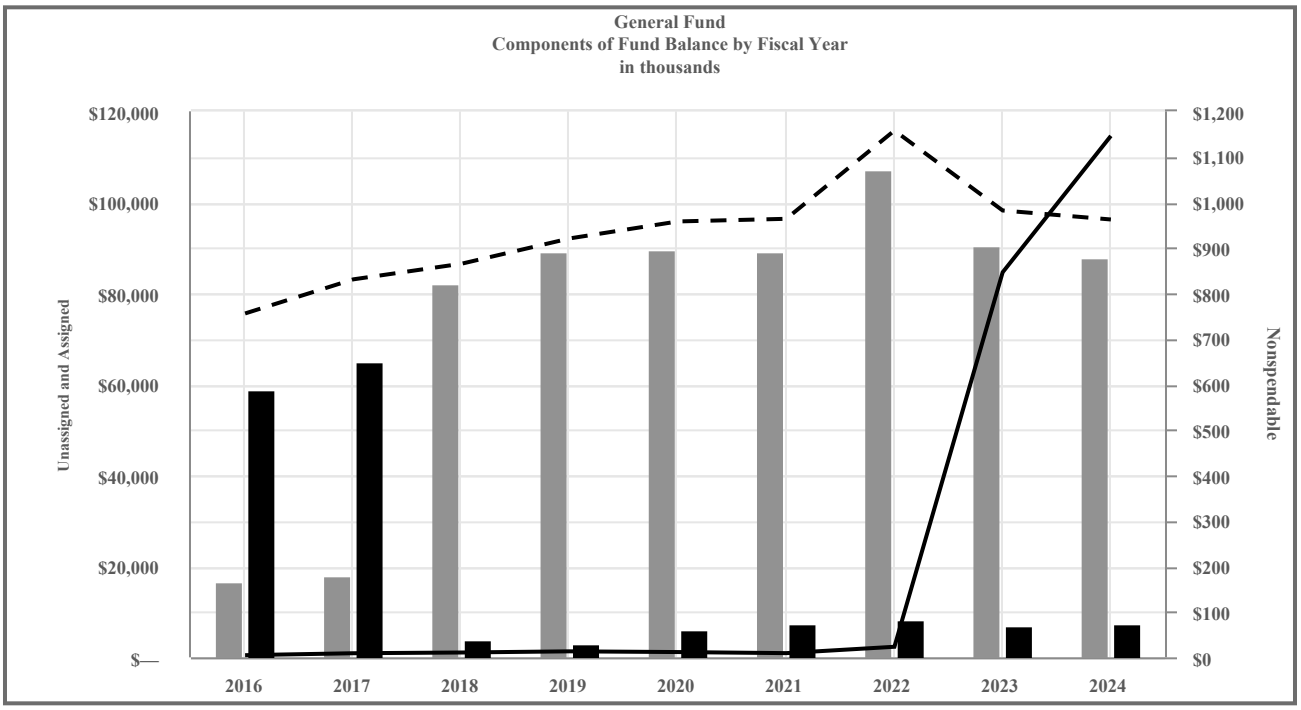
All these factors were considered in preparing the County's budget for the 2025 fiscal year.

El Paso County remains committed to conservative fiscal management while effectively meeting public service needs and state mandates. As of September 30, 2024, the Federal Funds rate decreased from 5.5 to 5.0 percent. However, during the 2024 fiscal year interest earnings for the twelve months ended September 2024 were $28.6 million, up by $7.3 million or 34.2 percent when compared to $21.3 million in the prior fiscal year, due mainly to an increase in interest rates as well as invested balances.

Unquestionably, the County faces continued challenges associated with meeting the steadily increasing demands for additional services and infrastructures for its rapid growth. The Commissioners Court members will continue to evaluate and analyze ways to optimize the County's operations. Their strategies include internal consolidation, collaborating with other governmental entities through inter-local agreements (currently the preferred method), and seeking opportunities for downsizing to ensure maximum cost-effectiveness for taxpayers.

For the future, it is anticipated that in fiscal year 2025, the Court will continue to face funding challenges. Some of these challenges include identification of new sources or increases to revenues through aggressive collection efforts of amounts due to the County and possible shifting of financial funding for responsibilities transferred from the State to the County. Other challenges include public health and welfare, public safety, and culture and recreation in response to community needs. Healthcare benefit costs for County employees and retirees due to the trend of increasing health care costs, County workforce wages and fringe benefits, and continuation of contractual collective bargaining salary adjustments for the Sheriff's Department remain major concerns. Additionally, future challenges involve increasing space requirements, inflationary pressures, possible legislative changes, and various other funding mandates tied to the County's ongoing growth.

At its discretion, the Court will continue to strategically deploy some amount of fund balance, which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. The Court decreased its use of fund balance in the fiscal year 2024 budget by $2.2 million compared to the amount used in fiscal year 2023. County government will continually strive to effectuate steady increases in revenue while costs are on the rise. In terms of overall financial condition, the County's present financial position remains strong, consistent with many communities nationwide. To sustain this, the Commissioners Court must continue to prioritize balancing revenues with expenditures and diligently assess the adequacy of reserves, ensuring they cover at least the first quarter's operating costs.



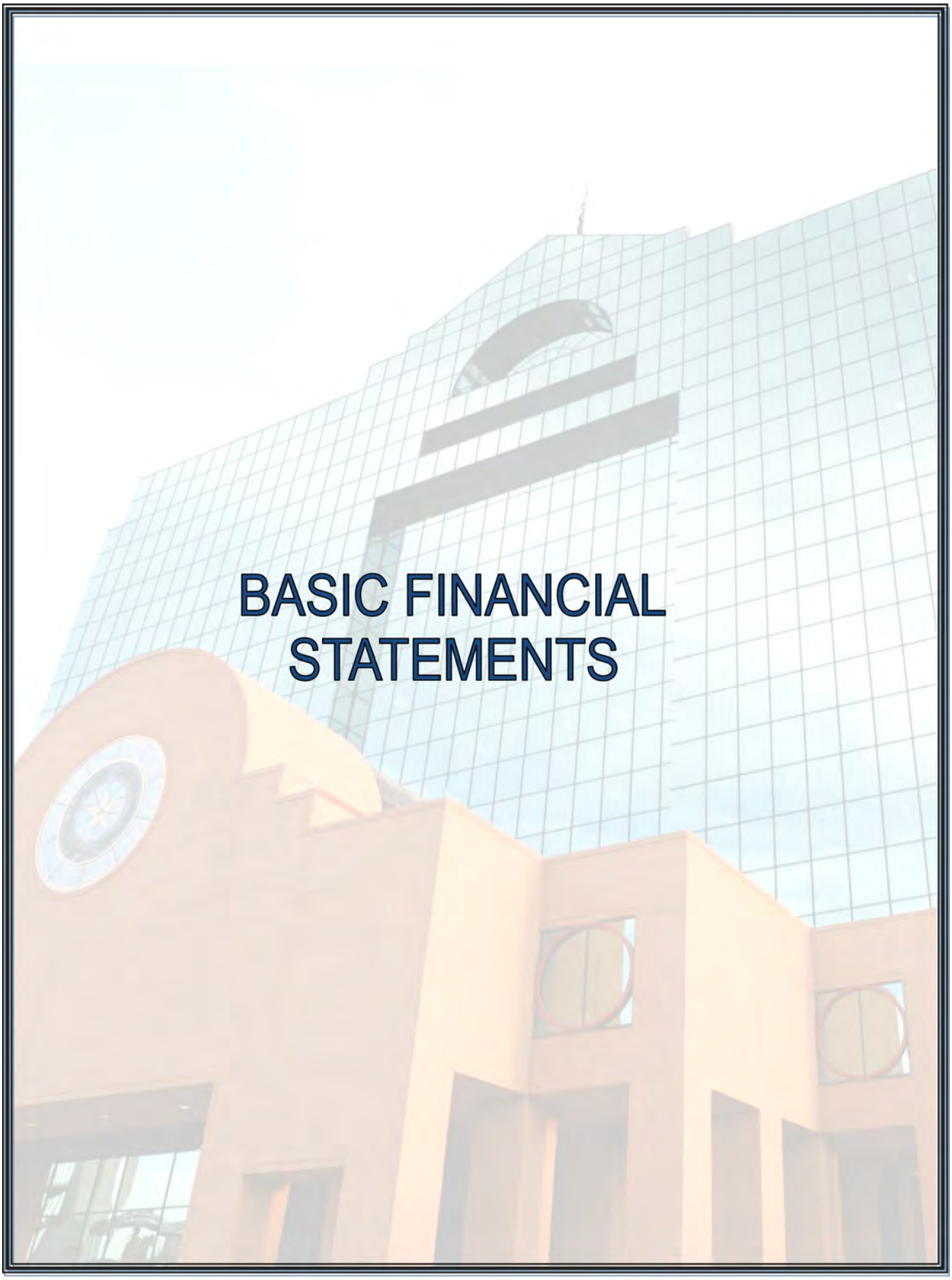
	2016	2017	2018	2019	2020	2021	2022	2023	2024
Unassigned	$16,648	$18,022	$82,345	$89,104	$89,677	$89,048	$107,196	$90,534	$87,793
Assigned	$58,923	$65,043	$4,153	$2,956	$6,112	$7,320	$8,561	$6,828	$7,290
Total Fund Balances	$75,576	$83,074	$86,509	$92,073	$95,801	$96,377	$115,780	$98,208	$96,229
Nonspendable	$5	$9	$11	$13	$12	$9	$23	$846	$1,146

The graph above depicts how the general fund's fund balances have increased or decreased over a period of years.

While using some fund balance to balance the next fiscal year's budget and meet statutory compliance is a healthy practice, caution should be exercised not to become over-reliant on it to cover future spending increases. This is crucial for maintaining reasonable fund balance reserves, as outlined in County financial policies. Emphasis must be placed on generating adequate operational revenues to meet planned operational expenditures; this is paramount to maintaining sound financial stability and maintenance of realistic fund balance reserves. Departments will be challenged with continually assessing possible increased efficiencies to operate within their budgets. To maintain the County's favorable financial condition, monitoring of expenditures will continue to be vital in forecasting budget inadequacies and identifying potential excesses.

The fiscal year 2025 overall budget adopted by the County totaled $584.5 million, a net increase of $29.2 million or 5.4 percent in comparison to the fiscal year 2024 adopted budget. The budget preparation function is currently performed by the Budget and Finance Department. This department participates in the Government Finance Officers Association's Budget Presentation Award Program and the formal adopted budgets can be found on the County's web page as reflected below. http://www.epcounty.com/budget/FY2025Budget.htm

This financial report is designed to provide a general overview of the County's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the El Paso County Auditor, 320 South Campbell Street, Suite 140, El Paso, Texas, 79901. This report can also be accessed through the County's web page as reflected below. http://www.epcounty.com/auditor/publications/acfr.htm



BASIC FINANCIAL STATEMENTS

County of El Paso, Texas
Statement of Net Position
For the Year Ended September 30, 2024
(In Thousands)

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
ASSETS				
Cash and cash equivalents	$ 402,875	$ 1,623	$ 404,498	$ 197,007
Investments	—	—	—	8,824
Receivables (net of allowance for uncollectible)	53,836	397	54,233	147,867
Leases receivable current	43	—	43	—
Inventories	30	—	30	15,124
Prepaid	1,122	—	1,122	50,475
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents	47,553	213	47,766	500
Other assets	—	—	—	13,534
Leases receivable non-current	1,162	—	1,162	—
Net pension asset	—	—	—	159
Capital Assets (net of accumulated depreciation and amortization):				
Land	25,524	21	25,545	43,572
Easements	200	—	200	—
Artwork	56	—	56	—
Buildings	101,483	45	101,528	314,537
Improvements	31,717	—	31,717	—
Equipment	16,805	93	16,898	3,108
Furniture and fixtures	924	—	924	118,258
Infrastructure	7,875	12,843	20,718	—
Vehicles	17,911	—	17,911	13,381
Roads	15,944	—	15,944	—
Bridges and culverts	5,200	—	5,200	—
Construction work in progress	71,465	3,369	74,834	17,574
RTU lease assets	5,833	—	5,833	20,620
RTU SBITAs	7,071	—	7,071	26,445
Total assets	814,629	18,604	833,233	990,985
DEFERRED OUTFLOWS OF RESOURCES				
Bond refunding	1,192	—	1,192	4,260
Goodwill	—	—	—	866
OPEB	17,211	49	17,260	366
Pensions	66,479	86	66,565	31,104
Total deferred outflows of resources	84,882	135	85,017	36,596

(Continued)

County of El Paso, Texas
Statement of Net Position
For the Year Ended September 30, 2024
(In Thousands)

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
LIABILITIES				
Accounts payable	30,868	75	30,943	221,271
Retainage payable	661	—	661	—
Claims payable	1,081	—	1,081	—
Payroll liabilities	15,413	19	15,432	151
Due to others	207	13	220	—
Due to other units	1,004	—	1,004	—
Due to other governments	71	25	96	—
Unearned revenue	101,852	—	101,852	—
Accrued interest payable	1,178	15	1,193	224
Refundable advances	—	—	—	81
Noncurrent liabilities:				
Due within one year				
Bonds	15,297	106	15,403	12,635
Notes	11,834	—	11,834	4,350
SIB loan	554	—	554	—
Loan payable	139	—	139	—
RTU Leases payable	1,703	—	1,703	6,032
RTU SBITAs payable	3,008	—	3,008	8,603
Self-insured obligations	—	—	—	4,998
Due to third party payers	—	—	—	16,368
Claims and judgments	3,838	—	3,838	—
Contingent liabilities	250	—	250	—
Compensated absences	17,851	—	17,851	—
OPEB liability	1,733	2	1,735	—
Due in more than one year				
Bonds	177,017	4,307	181,324	343,964
Notes	35,800	—	35,800	35,213
SIB loan	6,169	—	6,169	—
Loan payable	479	—	479	—
RTU Leases payable	3,194	—	3,194	15,697
RTU SBITAs payable	3,249		3,249	16,074
Contingent liabilities	3,550	—	3,550	—
Compensated absences	16,474	—	16,474	—
Net pension liability	258,706	250	258,956	46,654
OPEB liability	54,931	67	54,998	2,037
Other long term liabilities	—	—	—	11,722
Total liabilities	768,111	4,879	772,990	746,074

(Continued)

County of El Paso, Texas
Statement of Net Position
For the Year Ended September 30, 2024
(In Thousands)

	Primary Government			
	Governmental Activities	Business-type Activities	Total	Component Units
DEFERRED INFLOWS OF RESOURCES				
OPEB	21,564	34	21,598	704
Pensions	2,923	12	2,935	93
Bond refunding	258	—	258	14,206
RTU Leases	1,157	—	1,157	—
Total deferred inflows of resources	25,902	46	25,948	15,003
NET POSITION				
Net investment in capital assets	169,012	11,959	180,971	117,405
Restricted for:				
Capital projects	32,351	—	32,351	—
Grants	8,577	—	8,577	—
Legislative	42,837	—	42,837	—
Debt service	3,312	94	3,406	9,288
Enterprise fund	—	456	456	—
Health care	—	—	—	3,715
Unrestricted	(150,591)	1,305	(149,286)	136,096
Total net position	$ 105,498	$ 13,814	$ 119,312	$ 266,504

(Concluded)

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

County of El Paso, Texas
Statement of Activities
For the Year Ended September 30, 2024
(In Thousands)

Functions/Programs	Expenses	Program Revenues: Fees, Fines, and Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental Activities:				
General government	$ 131,778	$ 14,551	$ 7,902	$ —
Administration of justice	126,452	5,300	7,160	—
Public safety	230,544	8,661	17,716	—
Health and welfare	22,862	2,523	5,929	—
Community services	58,418	—	51,277	—
Resource development	6,879	123	—	—
Culture and recreation	19,001	4,980	—	—
Public works	21,371	14,263	3,237	—
Interest on long-term debt	8,732	—	—	—
Total governmental activities	626,037	50,401	93,221	—
Business-type activities:				
County water system	3,082	2,414	—	251
County waste water system	315	172	—	—
County solid waste	864	864	—	—
Total business-type activities	4,261	3,450	—	251
Total primary government	$ 630,298	$ 53,851	$ 93,221	$ 251
Component units:				
Hospital district	$ 1,423,496	$ 873,906	$ 384,135	$ —
Emergency services district 1	7,260	584	40	—
Emergency services district 2	8,569	855	41	—
Total component units	$ 1,439,325	$ 875,345	$ 384,216	$ —

(Continued)

County of El Paso, Texas
Statement of Activities
For the Year Ended September 30, 2024
(In Thousands)

Functions/Programs	Net (expense) Revenue and Changes in Net Position			
	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Primary government:				
Governmental Activities:				
General government	$ (109,325)	$ —	$ (109,325)	$ —
Administration of justice	(113,992)	—	(113,992)	—
Public safety	(204,167)	—	(204,167)	—
Health and welfare	(14,410)	—	(14,410)	—
Community services	(7,141)	—	(7,141)	—
Resource development	(6,756)	—	(6,756)	—
Culture and recreation	(14,021)	—	(14,021)	—
Public works	(3,871)	—	(3,871)	—
Interest on long-term debt	(8,732)	—	(8,732)	—
Total governmental activities	(482,415)	—	(482,415)	—
Business-type activities:				
County water system	—	(417)	(417)	—
County waste water system	—	(143)	(143)	—
County solid waste	—	—	—	—
Total business-type activities	—	(560)	(560)	—
Total primary government	$ (482,415)	$ (560)	$ (482,975)	$ —
Component units:				
Hospital district				$ (165,455)
Emergency services district 1				(6,636)
Emergency services district 2				(7,673)
Total component units				$ (179,764)

(Continued)

County of El Paso, Texas
Statement of Activities
For the Year Ended September 30, 2024
(In Thousands)

Functions/Programs	Net (expense) Revenue and Changes in Net Position			
	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
General revenues:				
Taxes:				
Property	$ 282,611	$ —	$ 282,611	$ 159,855
Hotel/Motel	4,841	—	4,841	—
Sales	74,368	—	74,368	11,964
Motor vehicle sales tax	7,505	—	7,505	—
Bingo	31	—	31	—
Mixed beverage	4,027	—	4,027	—
Interest	28,489	82	28,571	11,975
Miscellaneous	5,226	265	5,491	(11,845)
Gain on sale of capital assets	138	—	138	68
Total general revenues and transfers	407,236	347	407,583	172,017
Change in net position	(75,179)	(213)	(75,392)	(7,747)
Net position - Beginning, as previously reported	180,733	14,027	194,760	274,251
Restatements	(56)	—	(56)	—
Net position - Beginning, as restated	180,677	14,027	194,704	274,251
Net position - Ending	$ 105,498	$ 13,814	$ 119,312	$ 266,504

(Concluded)

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

County of El Paso, Texas
Balance Sheet
Governmental Funds
September 30, 2024
(In Thousands)

	General	Special Revenue Grants	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS				
Cash and cash equivalents	$ 117,316	$ 85,575	$ 180,258	$ 383,149
Receivables (net of allowances for uncollectible):				
Taxes	30,763	—	—	30,763
Accounts	8,083	13,139	557	21,779
Leases	1,205	—	—	1,205
Due from other funds	220	—	197	417
Inventory of supplies	30	—	—	30
Prepaids	1,116	—	6	1,122
Cash and cash equivalents - restricted	—	19,666	27,888	47,554
Total assets	$ 158,733	$ 118,380	$ 208,906	$ 486,019
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ 16,302	$ 8,011	$ 6,555	$ 30,868
Retainage payable	45	186	430	661
Payroll liability	14,226	892	289	15,407
Due to others	116	—	51	167
Due to other funds	110	—	197	307
Due to other units	899	—	105	1,004
Due to other governments	1	—	70	71
Unearned revenue	60	100,714	1,078	101,852
Total liabilities	31,759	109,803	8,775	150,337
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue- property taxes	29,588	—	—	29,588
Leases	1,157	—	—	1,157
Total deferred inflows of resources	30,745	—	—	30,745

(Continued)

County of El Paso, Texas
Balance Sheet
Governmental Funds
September 30, 2024
(In Thousands)

	General	Special Revenue Grants	Nonmajor Governmental Funds	Total Governmental Funds
Fund Balances (Deficits):				
Nonspendable:				
Inventory	30	—	—	30
Prepaids	1,116	—	6	1,122
Restricted:				
Temporary budgetary stabilization	—	—	32,998	32,998
Building construction/renovation	—	—	56,406	56,406
Land	—	—	530	530
Public safety	—	—	432	432
Records management	—	—	787	787
Road/street construction/ improvements	—	—	9,290	9,290
Road construction/maintenance	—	—	4,171	4,171
Software/IT improvements	—	—	508	508
Equipment	—	—	114	114
Park Improvements	—	—	17,611	17,611
Stormwater improvements	—	—	13,658	13,658
Debt service	—	—	3,960	3,960
Bond reserve	—	—	530	530
Grants	—	8,577	—	8,577
Special Revenue	—	—	4,443	4,443
Committed:				
Capital projects	—	—	22,130	22,130
Assigned:				
Imprest and change funds	126	—	—	126
General fund	7,164	—	—	7,164
Capital projects	—	—	32,557	32,557
Unassigned	87,793	—	—	87,793
Total fund balances	96,229	8,577	200,131	304,937
Total liabilities, deferred inflows, and fund balances	$ 158,733	$ 118,380	$ 208,906	$ 486,019

(Concluded)

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

El Paso County, Texas
Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
September 30, 2024
(In Thousands)

Total fund balances for governmental funds			$ 304,937
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.			
Land	$ 25,524		
Easements	200		
Artwork	56		
Buildings, net of accumulated depreciation	101,483		
Improvements, net of accumulated depreciation	31,717		
Equipment, net of accumulated depreciation	16,805		
Furniture and fixtures, net of accumulated depreciation	924		
Infrastructure, net of accumulated depreciation	7,875		
Vehicles, net of accumulated depreciation	17,911		
Roads, net of accumulated depreciation	15,944		
Bridges and culverts, net of accumulated depreciation	5,200		
RTU Lease assets, net of accumulated amortization	5,833		
RTU SBITA assets, net of accumulated amortization	7,071		
Construction work in progress	71,465		
Total capital assets			308,008
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.			
Unavailable revenue property taxes			29,588
Receivable for court costs, net of allowance for uncollectible accounts			1,245
Compensated Absences			(34,325)
Total OPEB liability			(61,017)
Net pension liability			(195,150)
Internal service fund is used to charge the health care costs for county employees, dependents, and retirees			18,537
Long-term liabilities, including bonds payable, that are not due and payable in the current period and therefore not reported in the funds.			
Accrued interest on bonds	(1,178)		
General long-term debt	(180,723)		
Tax notes	(47,634)		
SIB Loan	(6,723)		
Loans	(618)		
RTU Leases	(4,897)		
RTU SBITAs	(6,257)		
Contingent liabilities	(3,800)		
Claims and judgments	(3,838)		
Deferred bond premium	(10,657)		
Total long-term liabilities			(266,325)
Total net position of governmental activities			$ 105,498

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

County of El Paso, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2024
(In Thousands)

	General	Special Revenue Grants	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	$ 334,470	$ —	$ 35,757	$ 370,227
Licenses and permits	327	—	—	327
Intergovernmental revenues	8,527	82,410	2,284	93,221
Charges for services	23,368	—	20,663	44,031
Fines and forfeitures	3,863	—	590	4,453
Interest	14,435	950	12,243	27,628
Miscellaneous	2,587	2,337	257	5,181
Total revenues	387,577	85,697	71,794	545,068
EXPENDITURES				
Current				
General government	95,988	192	3,292	99,472
Administration of justice	92,697	6,769	1,209	100,675
Public safety	151,515	14,933	1,951	168,399
Health and welfare	12,905	6,851	119	19,875
Community services	577	45,511	—	46,088
Resource development	2,727	—	—	2,727
Culture and recreation	8,997	—	4,485	13,482
Public works	1,741	659	20,827	23,227
Debt service:				
Principal	—	—	23,068	23,068
Interest	—	—	10,050	10,050
Debt issuance costs	—	—	34	34
Capital outlays	6,460	14,728	45,413	66,601
Total expenditures	373,607	89,643	110,448	573,698
Excess (deficiency) of revenues over (under) expenditures	13,970	(3,946)	(38,654)	(28,630)
OTHER FINANCING SOURCES (USES)				
Transfers in	3,526	6,183	19,855	29,564
Transfers out	(24,372)	(375)	(2,317)	(27,064)
Issuance of debt	—	—	3,374	3,374
Loans	800	—	—	800
RTU leases	2,489	1	—	2,490
RTU SBITAs	1,608	54	883	2,545
Sale of capital assets	—	—	154	154
Total other financing sources and uses	(15,949)	5,863	21,949	11,863
Net change in fund balances	(1,979)	1,917	(16,705)	(16,767)
Fund balances - beginning	98,208	6,660	216,836	321,704
Fund balances - ending	$ 96,229	$ 8,577	$ 200,131	$ 304,937

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

Exhibit 4.1

County of El Paso, Texas
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds To the Statement of Activities
For the Year Ended September 30, 2024
(In Thousands)

Amount reported for governmental activities in the statement of activities are different because:			
Net change in fund balances - total governmental funds			$ (16,767)
Governmental funds report principal and interest payments and capital outlays as expenditures during the current period. New right-to-use assets are recognized as other sources equal to the face amount of the debt issued. However, for the Statement of Activities, the amounts are de-expended. Amortization expense is also recognized in the governmental activities which represents the cost of those assets allocated over their estimated useful lives.			
RTU lease asset		2,449	
RTU SBITA asset		(866)	
RTU Lease asset amortization		112	
RTU SBITA asset amortization		1,237	
RTU lease liability		(359)	
RTU SBITA liability		2,677	
Financed asset		(800)	
			4,450
Bond proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.			
Debt issued:			
Tax Note		(3,374)	
Deferred outflow on refunding		(226)	
Repayments:			
Bond premium(loss)		1,568	
Deferred inflow on refunding		123	
Principal payments		23,068	
Net adjustment			21,159
Court cost receivables, net of allowance for uncollectible amounts			1,590
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.			
Unavailable revenue property taxes		3,156	
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available.			
Contingent liabilities		(1,690)	
Compensated absences		(1,828)	
Other post employment benefits		(2,574)	
Pension expense		(118,649)	
Pension revenue		45	
Depreciation expense		(24,577)	
Loans		(618)	
The net effect of various transactions involving capital assets (i.e., additions, sales and retirements) is to increase net position			
Additions	$ 67,317		
Retirements	(16,309)		
Accumulated depreciation related to retirements	2,334	53,342	
Unpaid claims workers comp		(288)	
Accrued interest on bonds		1,318	
			(92,363)
Internal service fund is used to charge the health care costs for county employees, dependants, and retirees.			6,752
Change in net position of governmental activities			$ (75,179)

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

County of El Paso, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Taxes:				
Property	$ 244,988	$ 244,988	$ 248,539	$ 3,551
Sales	76,434	76,434	74,368	(2,066)
Motor vehicle sales tax	7,657	7,657	7,505	(152)
Bingo	41	41	31	(10)
Mixed beverage	4,303	4,303	4,027	(276)
Licenses and permits	359	359	327	(32)
Intergovernmental	5,329	5,329	8,527	3,198
Charges for services	29,280	29,280	23,368	(5,912)
Fines and forfeitures	2,938	2,938	3,863	925
Interest	11,311	11,311	14,435	3,124
Miscellaneous	492	492	2,587	2,095
Total revenues	383,132	383,132	387,577	4,445
EXPENDITURES				
Current:				
General government				
Personnel	84,366	64,218	58,446	5,772
Operating	75,481	73,631	37,542	36,089
Total general government	159,847	137,849	95,988	41,861
Administration of justice				
Personnel	79,887	85,021	81,157	3,864
Operating	10,422	11,844	11,540	304
Total administration of justice	90,309	96,865	92,697	4,168
Public safety				
Personnel	123,110	131,515	119,034	12,481
Operating	28,830	34,980	32,481	2,499
Total public safety	151,940	166,495	151,515	14,980
Health and welfare				
Personnel	6,581	6,926	6,455	471
Operating	6,019	7,294	6,450	844
Total health and welfare	12,600	14,220	12,905	1,315
Community services:				
Personnel	176	261	205	56
Operating	339	521	372	149
Total community services	515	782	577	205

(Continued)

County of El Paso, Texas
Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
Resource development				
Personnel	1,465	2,026	1,566	460
Operating	11,362	11,519	1,161	10,358
Total resource development	12,827	13,545	2,727	10,818
Culture and recreation				
Personnel	5,464	5,604	4,961	643
Operating	4,453	5,061	4,036	1,025
Total culture and recreation	9,917	10,665	8,997	1,668
Public works				
Personnel	1,541	1,781	1,636	145
Operating	481	491	105	386
Total public works	2,022	2,272	1,741	531
Capital outlays	5,246	9,839	6,460	3,379
Total expenditures	445,223	452,532	373,607	78,925
Excess of revenues over expenditures	(62,091)	(69,400)	13,970	83,370
OTHER FINANCING SOURCES (USES)				
Transfers in	1,581	1,581	3,526	1,945
Transfers out	(31,350)	(30,209)	(24,372)	5,837
Loans	—	—	800	800
RTU leases	—	—	2,489	2,489
RTU SBITAs	—	—	1,608	1,608
Total other financing sources and uses	(29,769)	(28,628)	(15,949)	12,679
Net change in fund balances	(91,860)	(98,028)	(1,979)	96,049
Fund balances - beginning	98,208	98,208	98,208	—
Fund balances - ending	$ 6,348	$ 180	$ 96,229	$ 96,049

(Concluded)

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

County of El Paso, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Special Revenue Fund - Grant Funds
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES:				
Intergovernmental - federal	$ 341,062	$ 341,062	$ 66,433	$ (274,629)
Intergovernmental - state	58,924	59,074	12,007	(47,067)
Intergovernmental - other	5,372	5,372	3,970	(1,402)
Interest	1	1	950	949
Miscellaneous	5,865	5,865	2,337	(3,528)
Total revenues	411,224	411,374	85,697	(325,677)
EXPENDITURES:				
General government:				
Personnel	66	66	66	—
Operating	362	362	126	236
Total general government	428	428	192	236
Administration of justice:				
Personnel	14,531	14,531	5,413	9,118
Operating	5,410	5,410	1,356	4,054
Total administration of justice	19,941	19,941	6,769	13,172
Public safety:				
Personnel	32,338	32,338	10,283	22,055
Operating	14,550	14,550	4,650	9,900
Total public safety	46,888	46,888	14,933	31,955
Health and welfare:				
Personnel	1,503	1,503	1,344	159
Operating	17,679	17,679	5,507	12,172
Total health and welfare	19,182	19,182	6,851	12,331
Community services:				
Personnel	39,643	39,643	15,099	24,544
Operating	192,577	192,577	30,412	162,165
Total community services	232,220	232,220	45,511	186,709
Resource development:				
Operating	549	549	—	549
Total resource development	549	549	—	549
Public works:				
Personnel	59	59	4	55
Operating	7,250	7,250	655	6,595
Total public works	7,309	7,309	659	6,650
Capital outlays	100,253	99,200	14,728	84,472
Total expenditures	426,770	425,717	89,643	336,074
Excess (deficiency) of revenues over (under) expenditures	(15,546)	(14,343)	(3,946)	10,397

(Continued)

Exhibit 6

County of El Paso, Texas
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual Special Revenue Fund - Grant Funds
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	**Final**	**Actual Amounts**	**(Negative)**
OTHER FINANCING SOURCES (USES):				
Transfers in	14,023	14,023	6,183	(7,840)
Transfers out	—	—	(375)	(375)
RTU leases	—	—	1	1
RTU SBITAs	—	—	54	54
Total other financing sources (uses)	14,023	14,023	5,863	(8,160)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,523)	(320)	1,917	2,237
Fund balance - beginning	6,660	6,660	6,660	—
Fund balance - ending	$ 5,137	$ 6,340	$ 8,577	$ 2,237

(Concluded)

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

County of El Paso, Texas
Statement of Net Position
Proprietary Funds
September 30, 2024
(In Thousands)

	Business-type Activities-Enterprise Funds							
	El Paso County Water Projects (Current Year)	El Paso County Water Projects (Prior Year)	El Paso County Waste Water System (Current Year)	El Paso County Waste Water System (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	Governmental Activities - Internal Service Fund
ASSETS								
Current assets:								
Cash and cash equivalents	$ 1,445	$ 1,434	$ 55	$ 44	$ 123	$ 116	$ 1,623	$ 19,726
Accounts receivable	314	473	4	5	79	76	397	49
Due from other funds	—	—	—	—	—	—	—	40
Restricted cash and cash equivalents:								
Customer deposits	13	14	—	—	—	—	13	—
Interest and sinking fund	55	52	36	36	—	—	91	—
Total current assets	1,827	1,973	95	85	202	192	2,124	19,815
Noncurrent assets:								
Restricted cash and cash equivalents:								
County water system reserve fund	109	97	—	—	—	—	109	—
Total restricted assets	109	97	—	—	—	—	109	—
Capital assets:								
Infrastructure	16,405	16,405	5,154	5,154	—	—	21,559	—
Buildings	50	50	—	—	—	—	50	—
Equipment	205	205	—	—	—	—	205	—
Vehicles	17	43	—	—	—	—	17	—
Land	21	21	—	—	—	—	21	—
Construction work in progress	3,369	2,810	—	—	—	—	3,369	—
Less accumulated depreciation	(7,977)	(7,551)	(873)	(702)	—	—	(8,850)	—
Total capital assets, net of accumulated depreciation	12,090	11,983	4,281	4,452	—	—	16,371	—
Total noncurrent assets	12,199	12,080	4,281	4,452	—	—	16,480	—
Total assets	14,026	14,053	4,376	4,537	202	192	18,604	19,815
DEFERRED OUTFLOWS OF RESOURCES								
Pensions	86	122	—	—	—	—	86	—
OPEB	49	31	—	—	—	—	49	—
Total deferred outflows of resources	135	153	—	—	—	—	135	—

(Continued)

County of El Paso, Texas
Statement of Net Position
Proprietary Funds
September 30, 2024
(In Thousands)

	Business-type Activities-Enterprise Funds							
	El Paso County Water Projects (Current Year)	El Paso County Water Projects (Prior Year)	El Paso County Waste Water System (Current Year)	El Paso County Waste Water System (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	Governmental Activities - Internal Service Fund
LIABILITIES								
Current liabilities:								
Accounts payable	2	500	—	—	73	69	75	—
Retainage payable	—	121	—	—	—	—	—	—
Customer deposits payable	13	14	—	—	—	—	13	—
Claims payable	—	—	—	—	—	—	—	1,081
Payroll liability	19	8	—	—	—	—	19	6
Due to others	—	—	—	—	—	—	—	41
Due to other funds	—	—	—	—	—	—	—	150
Due to other governments	22	22	2	1	1	—	25	—
Total OPEB Liability	2	1	—	—	—	—	2	—
Current liabilities payable from restricted assets:								
East Montana Water Project 1997A payable	30	30	—	—	—	—	30	—
Mayfair/Nuway Water System Bonds 2012 payable	6	6	—	—	—	—	6	—
Colonia Revolućion Water Project Bonds payable	10	10	—	—	—	—	10	—
Desert Acceptance CO Sewer Bonds 2017 Payable	—	—	23	23	—	—	23	—
Hillcrest Water Project Bonds 2022 Payable	37	—	—	—	—	—	37	—
Accrued interest payable	11	17	4	4	—	—	15	—
Total current liabilities	152	729	29	28	74	69	255	1,278
Noncurrent liabilities:								
East Montana Water Project 1997A payable	560	590	—	—	—	—	560	—
Mayfair/Nuway Water System Bonds 2012 payable	216	222	—	—	—	—	216	—
Colonia Revolućion Water Project Bonds payable	401	411	—	—	—	—	401	—
Desert Acceptance CO Sewer Bonds 2017 Payable	—	—	1,182	1,205	—	—	1,182	—
Hillcrest water project bonds 2022 payable	1,948	1,389	—	—	—	—	1,948	—
Net Pension liability	250	165	—	—	—	—	250	—
Total OPEB liability	67	38	—	—	—	—	67	—
Total noncurrent liabilities	3,442	2,815	1,182	1,205	—	—	4,624	—
Total liabilities	3,594	3,544	1,211	1,233	74	69	4,879	1,278

(Continued)

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

County of El Paso, Texas
Statement of Net Position
Proprietary Funds
September 30, 2024
(In Thousands)

	Business-type Activities-Enterprise Funds							
	El Paso County Water Projects (Current Year)	El Paso County Water Projects (Prior Year)	El Paso County Waste Water System (Current Year)	El Paso County Waste Water System (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	Governmental Activities - Internal Service Fund
DEFERRED INFLOWS OF RESOURCES								
Pensions	12	22	—	—	—	—	12	—
OPEB	34	40	—	—	—	—	34	—
Total deferred inflows of resources	46	62	—	—	—	—	46	—
NET POSITION								
Net investment in capital assets	8,883	9,325	3,076	3,224	—	—	11,959	—
Restricted for:								
Debt	94	63	—	—	—	—	94	—
East Montana water project	46	41	—	—	—	—	46	—
County solid waste	—	—	—		128	123	128	—
Desert Acceptance waste water	—	—	89	80	—	—	89	—
County water system reserve fund	110	97	—		—	—	110	—
County water system repair reserve fund	26	23	—	—	—	—	26	—
East Montana 1997A interest and sinking	39	37	—	—	—	—	39	—
Mayfair/Nuway interest and sinking	5	5	—	—	—	—	5	—
Colonia Revolućion 2013 interest and sinking	13	13	—	—	—	—	13	—
Unrestricted:								
County water system	1,305	996	—	—	—	—	1,305	—
Internal service fund	—	—	—	—	—	—	—	18,537
Total net position	$ 10,521	$ 10,600	$ 3,165	$ 3,304	$ 128	$ 123	$ 13,814	$ 18,537

(Concluded)

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 Fund Net Position
Proprietary Funds
For the Year Ended September 30, 2024
(In Thousands)

	Business-type Activities-Enterprise Funds							
	El Paso County Water Projects (Current Year)	El Paso County Water Projects (Prior Year)	El Paso County Waste Water System (Current Year)	El Paso County Waste Water System (Prior Year)	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	Governmental Activities - Internal Service Fund
OPERATING REVENUES								
Charges for services	$ 2,414	$ 2,275	$ 172	$ 163	$ 864	$ 853	$ 3,450	$ —
Miscellaneous	265	280	—	—	—	—	265	—
Employee premiums	—	—	—	—	—	—	—	719
Employer premiums	—	—	—	—	—	—	—	36,819
Retiree premiums	—	—	—	—	—	—	—	4,050
Cobra	—	—	—	—	—	—	—	16
Other	—	—	—	—	—	—	—	2,886
Total operating revenues	2,679	2,555	172	163	864	853	3,715	44,490
OPERATING EXPENSES								
Personnel expenses	354	216	—	—	—	—	354	—
Operating expenses	63	76	—	—	—	—	63	—
Depreciation	451	452	172	171	—	—	623	—
Public utilities	1,958	1,839	109	95	—	—	2,067	—
Professional services	139	130	—	—	864	838	1,003	—
Claims	—	—	—	—	—	—	—	29,843
Administrative	—	—	—	—	—	—	—	6,252
Total operating expenses	2,965	2,713	281	266	864	838	4,110	36,095
Operating income (loss)	(286)	(158)	(109)	(103)	—	15	(395)	8,395
NONOPERATING REVENUES (EXPENSES)								
Interest revenue	73	26	4	1	5	2	82	861
Interest expense	(117)	(64)	(34)	(34)	—	—	(151)	—
Bond issuance costs	—	(45)	—	—	—	—	—	—
Total nonoperating revenues (expenses)	(44)	(83)	(30)	(33)	5	2	(69)	861
Income(loss) before contributions and transfers	(330)	(241)	(139)	(136)	5	17	(464)	9,256
Capital and federal grant contributions	251	1,178	—	—	—	—	251	—
Transfer in (out)	—	—	—	—	—	—	—	(2,500)
Change in net position	(79)	937	(139)	(136)	5	17	(213)	6,756
Total net position, beginning	10,600	9,663	3,304	3,440	123	106	14,027	11,781
Total net position, ending	$ 10,521	$ 10,600	$ 3,165	$ 3,304	$ 128	$ 123	$ 13,814	$ 18,537

(Concluded)

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

County of El Paso, Texas
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2024
(In Thousands)

	Business-type Activities-Enterprise Funds			
	El Paso County Water Projects (Current Year)	El Paso County Water Projects (Prior Year)	El Paso County Waste Water System (Current Year)	El Paso County Waste Water System (Prior Year)
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 2,572	$ 1,843	$ 173	$ 164
Payments for personnel expenses	(226)	(204)	—	—
Payments for operating expenses	(63)	(76)	—	—
Payments for utilities	(2,191)	(1,256)	(109)	(95)
Payments for professional services	(139)	(130)	—	—
Receipts from employee premiums	—	—	—	—
Receipts from employer premiums	—	—	—	—
Receipts from retiree premiums	—	—	—	—
Receipts from cobra premiums	—	—	—	—
Receipts from miscellaneous services	—	—	—	—
Receipts for payroll liability	—	—	—	—
Payments for claims	—	—	—	—
Payments for administrative expenses	—	—	—	—
Net cash provided (used) by operating activities	(47)	177	64	69
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from (to) other funds	—	—	—	—
Net cash provided (used) by noncapital financing activities	—	—	—	—
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond proceeds	967	1,389	—	—
Capital contributions	251	1,178	—	—
Bond issue costs	—	(45)	—	—
Interest paid	(123)	(52)	(34)	(34)
Principal repayments	(417)	(45)	(23)	(22)
Construction of capital assets	(680)	(2,689)	—	—
Net cash provided (used) by capital and related financing activities	(2)	(264)	(57)	(56)

(Continued)

County of El Paso, Texas
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2024
(In Thousands)

	Business-type Activities-Enterprise Funds			
	El Paso County Water Projects (Current Year)	El Paso County Water Projects (Prior Year)	El Paso County Waste Water System (Current Year)	El Paso County Waste Water System (Prior Year)
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipt of interest	73	26	4	1
Net cash provided (used) by investing activities	73	26	4	1
Net increase in cash and cash equivalents	24	(61)	11	14
Balances - beginning of year	1,598	1,659	80	66
Balances - end of year	$ 1,622	$ 1,598	$ 91	$ 80
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	$ (286)	$ (158)	$ (109)	$ (103)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	451	452	172	172
(Increase) decrease in accounts receivable	159	(386)	1	—
Increase (decrease) in customer deposits	(1)	(47)	—	—
Increase (decrease) in accounts payable	(498)	303	—	—
Increase (decrease) in claims liability	—	—	—	—
Increase (decrease) in payroll liability	11	1	—	—
Increase (decrease) in pension liability	111	9	—	—
Increase (decrease) in OPEB liability	6	1	—	—
(Increase) decrease in due from other funds	—	—	—	—
Increase (decrease) in due to other governments	—	2	—	—
Total adjustments	239	335	173	172
Net cash provided (used) by operating activities	$ (47)	$ 177	$ 64	$ 69

(Continued)

County of El Paso, Texas
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2024
(In Thousands)

	Business-type Activities-Enterprise Funds			
	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	Governmental Activities - Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 861	$ 851	$ 3,606	$ —
Payments for personnel expenses	—	—	(226)	—
Payments for operating expenses	—	—	(63)	—
Payments for utilities	—	—	(2,300)	—
Payments for professional services	(859)	(836)	(998)	—
Receipts from employee premiums	—	—	—	719
Receipts from employer premiums	—	—	—	36,817
Receipts from retiree premiums	—	—	—	4,050
Receipts from cobra premiums	—	—	—	16
Receipts from miscellaneous services	—	—	—	2,886
Receipts for payroll liability	—	—	—	2
Payments for claims	—	—	—	(30,029)
Payments for administrative expenses	—	—	—	(6,252)
Net cash provided (used) by operating activities	2	15	19	8,209
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from (to) other funds	—	—	—	(2,500)
Net cash provided (used) by noncapital financing activities	—	—	—	(2,500)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond proceeds	—	—	967	—
Capital contributions	—	—	251	—
Bond issue costs	—	—	—	—
Interest paid	—	—	(157)	—
Principal repayments	—	—	(440)	—
Construction of capital assets	—	—	(680)	—
Net cash provided (used) by capital and related financing activities	—	—	(59)	—

(Continued)

County of El Paso, Texas
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2024
(In Thousands)

	Business-type Activities-Enterprise Funds			
	County Solid Waste (Current Year)	County Solid Waste (Prior Year)	Total Current Year	Governmental Activities - Internal Service Fund
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipt of interest	5	2	82	861
Net cash provided (used) by investing activities	5	2	82	861
Net increase in cash and cash equivalents	7	17	42	6,570
Balances - beginning of year	116	99	1,794	13,156
Balances - end of year	$ 123	$ 116	$ 1,836	$ 19,726
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating income (loss)	$ —	$ 15	$ (395)	$ 8,395
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation	—	—	623	—
(Increase) decrease in accounts receivable	(3)	(1)	157	15
Increase (decrease) in customer deposits	—	—	(1)	—
Increase (decrease) in accounts payable	4	1	(494)	—
Increase (decrease) in claims liability	—	—	—	(186)
Increase (decrease) in payroll liability	—	—	11	2
Increase (decrease) in pension liability	—	—	111	—
Increase (decrease) in OPEB liability	—	—	6	—
(Increase) decrease in due from other funds	—	—	—	(17)
Increase (decrease) in due to other governments	1	—	1	—
Total adjustments	2	—	414	(186)
Net cash provided (used) by operating activities	$ 2	$ 15	$ 19	$ 8,209

(Concluded)

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

County of El Paso, Texas
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2024
(In Thousands)

	Custodial Funds
ASSETS	
Cash and cash equivalents	$ 62,798
Accounts receivable	198
Total assets	$ 62,996
LIABILITIES	
Accounts payable	$ 46
Payroll liabilities	461
Due to others	22
Due to governmental agencies	15,783
Total liabilities	16,312
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	46,684
Total net position	$ 46,684

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

County of El Paso, Texas
Statement of Changes in Fiduciary Net Position Fiduciary Funds
September 30, 2024
(In Thousands)

	Custodial Funds
ADDITIONS	
Contributions	
State	$ 9,756
Other contributions	1,207
Property tax collections	279,575
Vehicle registration collections	220,888
Inmate commissary deposits	7,095
Collateral/escrow deposits	1,985
Abandoned vehicle deposits	24
Court ordered writs and judgements	1,865
Inmate transport	198
Court ordered fees	1,872
Hot check collections	170
Seizures	545
Court registry	23,455
Interest	239
Rider 64	885
Other	5
Total additions	549,764
DEDUCTIONS	
Salary & Benefits	10,784
Administrative expenses	1,946
Settlement of claims	1,581
Property taxes distributed to City tax office	279,575
Vehicle registration distributions to state	219,797
Vehicle registration distributions to others	1,091
Court ordered disbursements from registry	20,967
Inmate commissary distributions	7,115
Collateral/escrow distributions	1,858
Abandoned vehicle distributions	17
Court ordered writs and judgements	1,852
Inmate transport distributions	204
Other deductions	761
Total deductions	547,548
Increase (decrease) in net position	2,216
Net position - Beginning	44,468
Net position - Ending	$ 46,684

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

County of El Paso, Texas
Statement of Net Position - Component Units
September 30, 2024
(In Thousands)

	Component Units			
	Hospital District d/b/a UMC	Emergency Services District #1	Emergency Services District #2	Total
ASSETS				
Cash and cash equivalents	$ 171,861	$ 19,120	$ 6,026	$ 197,007
Investments	—	8,824	—	8,824
Receivables (net of allowance for uncollectible)	144,582	1,810	1,475	147,867
Inventories	15,124	—	—	15,124
Prepaid	50,450	25	—	50,475
Restricted assets:				
Temporarily restricted:				
Cash and cash equivalents	500	—	—	500
Other assets	13,529	—	5	13,534
Net pension asset	—	34	125	159
Capital assets (net of accumulated depreciation):				
Land	33,127	5,220	5,225	43,572
Buildings	292,963	7,679	13,895	314,537
Equipment	—	698	2,410	3,108
Furniture and fixtures	118,258	—	—	118,258
Vehicles	—	5,204	8,177	13,381
Construction work in progress	11,075	6,499	—	17,574
Right to use lease assets	20,497	—	123	20,620
Subscription assets, net	26,445	—	—	26,445
Total assets	898,411	55,113	37,461	990,985
DEFERRED OUTFLOWS OF RESOURCES				
Loss on bond refunding	4,260	—	—	4,260
Goodwill	866	—	—	866
OPEB	366	—	—	366
Pensions	30,460	307	337	31,104
Total deferred outflows of resources	35,952	307	337	36,596
LIABILITIES				
Accounts payable	221,022	11	238	221,271
Accrued liabilities	—	72	79	151
Accrued interest payable	—	168	56	224
Refundable advances	—	—	81	81
Noncurrent liabilities:				
Due within one year				
Bonds	12,635	—	—	12,635

(Continued)

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

County of El Paso, Texas
Statement of Net Position - Component Units
September 30, 2024
(In Thousands)

	Component Units			
	Hospital District d/b/a UMC	Emergency Services District #1	Emergency Services District #2	Total
LIABILITIES (Continued)				
Notes	796	2,038	1,516	4,350
Lease liabilities	6,008	—	24	6,032
Subscription liabilities	8,603	—	—	8,603
Self-insured obligations	4,998	—	—	4,998
Due to third party payers	16,368	—	—	16,368
Due in more than one year				
Bonds(net of related costs)	343,964	—	—	343,964
Notes	—	29,471	5,742	35,213
Lease liabilities	15,596	—	101	15,697
Subscription liabilities	16,074	—	—	16,074
Net pension liability	46,654	—	—	46,654
Total OPEB liability	2,037	—	—	2,037
Other long term liabilities	11,722	—	—	11,722
Total liabilities	706,477	31,760	7,837	746,074
DEFERRED INFLOWS OF RESOURCES				
OPEB	704	—	—	704
Pensions	—	—	93	93
Gain on debt refundings	14,206	—	—	14,206
Total deferred inflows of resources	14,910	—	93	15,003
NET POSITION				
Net investment in capital assets	89,232	5,725	22,448	117,405
Restricted for:				
Expendable	9,288	—	—	9,288
Non-expendable	3,715	—	—	3,715
Unrestricted	110,741	17,935	7,420	136,096
Total net position	$ 212,976	$ 23,660	$ 29,868	$ 266,504

(Concluded)

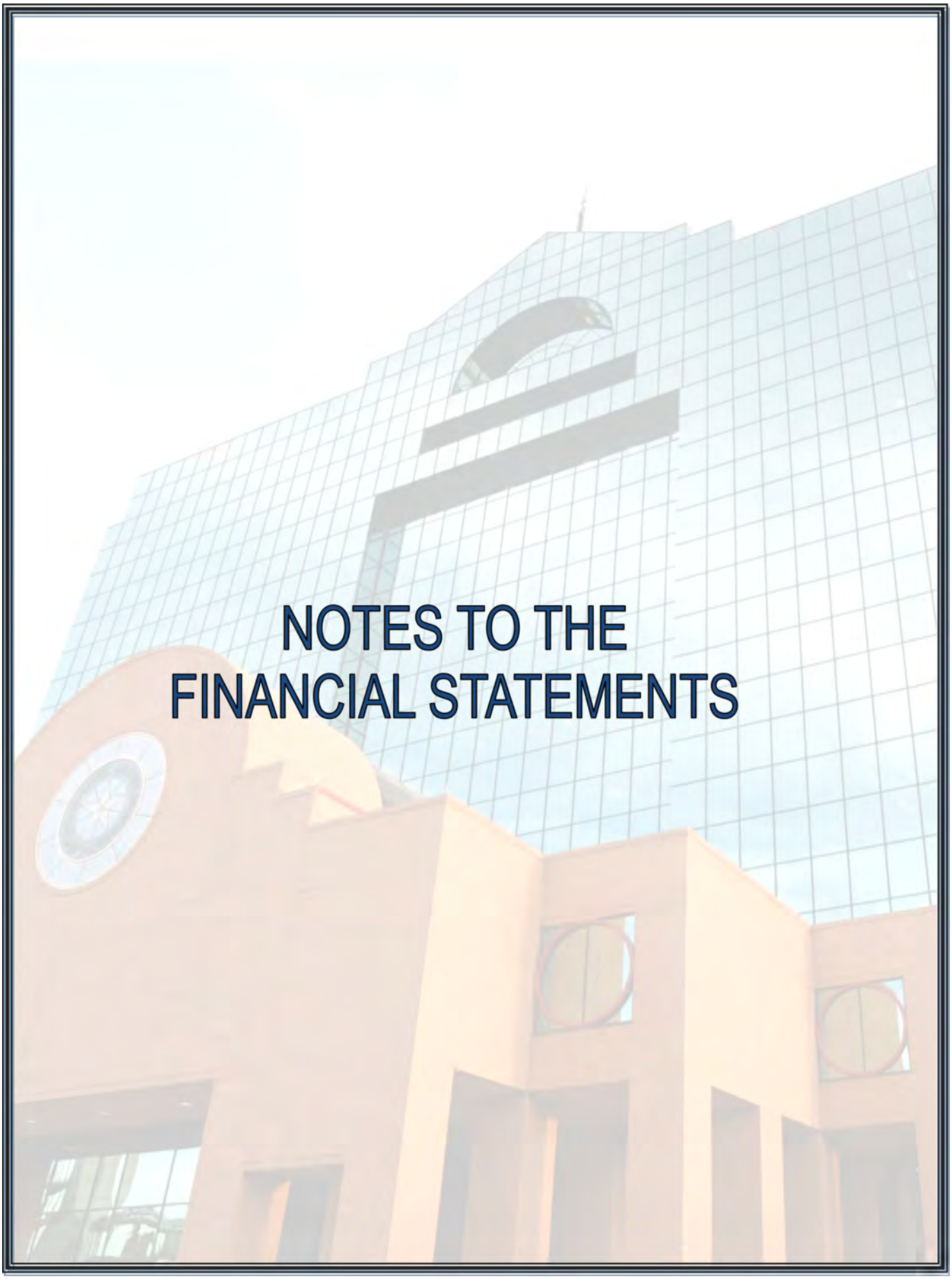
The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Statement of of Activities
Component Units
For the Year Ended September 30, 2024
(In Thousands)

	Component Units			
		Emergency Services		
	Hospital District d/b/a UMC	District #1	District #2	Total
REVENUES				
Program Revenues:				
Charges for services	$ 873,906	$ 584	$ 855	$ 875,345
Operating grants and contributions	384,135	40	41	384,216
Total program revenues	1,258,041	624	896	1,259,561
EXPENSES	(1,423,496)	(7,260)	(8,569)	(1,439,325)
Net program revenues(expenses)	(165,455)	(6,636)	(7,673)	(179,764)
General revenues:				
Taxes:				
Property	148,473	6,206	5,176	159,855
Sales		7,014	4,950	11,964
Interest	10,547	1,347	81	11,975
Miscellaneous	(11,962)	44	73	(11,845)
Gain (loss) on sale of capital assets		58	10	68
Total general revenues and transfers	147,058	14,669	10,290	172,017
Change in net position	(18,397)	8,033	2,617	(7,747)
Net position - beginning	231,373	15,627	27,251	274,251
Net position - ending	$ 212,976	$ 23,660	$ 29,868	$ 266,504

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

THE COUNTY OF EL PASO
TEXAS



NOTES TO THE FINANCIAL STATEMENTS

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. Description of Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. 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 is financially accountable. In evaluating and determining how to define the financial reporting entity, all likely units have been considered. As such the County is not included in any other governmental entity as defined by GASB 61, *The Financial Reporting Entity: Omnibus an amendment of GASB Nos. 14 and 34*.

Discretely presented component units. The decisions to include or exclude a potential component unit in the reporting entity were made by applying standards contained in GAAP. The key consideration for including or excluding a potential component unit is the primary governing body's financial accountability. A primary government is financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing board and if it is able to impose its will or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government.

In conformity with the criteria discussed above, the financial statements of the El Paso County Hospital District (Hospital District), Emergency Services District #1 (ESD1), and Emergency Services District #2 (ESD2), have been included in the financial reporting entity as discretely presented component units. The El Paso County Commissioners Court appoints their governing bodies, approves their budgets, sets their tax rates, and approves their issuance of bonded debt.

These units are reported on a separate statement and summarized in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County.

The Hospital District operates University Medical Center (UMC), a non-profit organization. UMC is the sole corporate member of El Paso Children’s Hospital (EPCH) and El Paso First Health Plans, Inc. d/b/a El Paso Health (the Health Plan). The Health Plan is organized as a health maintenance organization (HMO) licensed only in Texas to provide prepaid health coverage to employees and dependents of various organizations in its service area. Complete financial statements for UMC can be obtained from its administrative office at: University Medical Center, 4815 Alameda Avenue, El Paso, Texas 79905, (915) 521-7610.

Note 1. Summary of Significant Accounting Policies (Continued)

Section 775.301 of the Texas Health and Safety Code, as amended by the 83rd Legislature grants certain control provisions to the Commissioners Court of counties that border the United States and Mexico and have a population of more than 800,000. Under the statute, the County has certain control provisions over the Emergency Services District Number One (ESD1) and Emergency Services District Number Two (ESD2), which includes the responsibility of appointing a Board of Commissioners, establishing the operating policies and procedures for the districts, and approving the District's annual budget and tax rate. ESD1 and ESD2 are discrete component units of the County.

ESD1 was created for the purpose of saving lives, the protection of property endangered by fires and other emergencies, and to promote the teaching and practices of fire and accident prevention. ESD1 is a taxing entity and a political subdivision of the State of Texas. ESD1 was formed as provided by Article III, Section 48-e of the Texas Constitution. ESD1 is administered by a Board of Commissioners appointed by the Commissioners of the County of El Paso, Texas, that acts as the authoritative and legislative body of the entity. ESD1 has one blended component unit, the Horizon Volunteer Fire Department (HVFD) which was established to provide first responders to fires, medical emergencies, disasters and terrorist acts, and to protect the lives and property of the residents in the ESD1's response area. HVFD was incorporated in the State of Texas in January 2015 as a non- profit organization under section 501(c)(3) of the Internal Revenue Code. Complete financial statements can be obtained from the Office of the Board of Commissioners, President, 14151 Nunda, Horizon City, Texas 79928.

ESD2 was created for the purpose of saving lives, the protection of property endangered by fires and other emergencies, and to promote the teaching and practices of fire and accident prevention. ESD2 is a taxing entity and a political subdivision of the State of Texas. ESD2 was formed as provided by Article III, Section 48-e of the Texas Constitution. ESD2 is administered by a Board of Commissioners appointed by the Commissioners of the County of El Paso, Texas, that acts as the authoritative and legislative body of the entity. ESD2 contracts with six volunteer fire departments to provide emergency services for the areas of Clint, Fabens, Montana Vista, San Elizario, Socorro, and West Valley. Currently ESD2 covers approximately 600 square miles and serves an estimated population of 105,000 citizens. ESD2 volunteers are trained as both certified Firefighters and EMTs providing both basic and advanced life support. Complete financial statements can be obtained from the El Paso County Emergency Services District #2 – Office of the Board of Commissioners, President, 16001 Socorro Road, Fabens, Texas 79838 and can be found on their website at http://www.epcountyesd2.org/.

C. Government-wide and Fund Financial Statements

The government-wide financial statements report financial information of the primary government and its component units for all non-fiduciary activities. The effects of interfund activities have been removed from the government-wide financial statements, except where the elimination would distort the financial statements. Interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separate from business-type activities, which rely on fees and charges for a significant portion of their revenues.

The statement of net position focuses on the net position of the governmental and business-type activities of the primary government and its component units, where the net position equals the assets and deferred outflows of resources less liabilities and deferred inflows of resources. The statement of activities focuses on the direct expenses of a given function that are offset by program revenues. *Direct expenses* are those expenses that are clearly identifiable with a specific function. *Program revenue*s include 1) charges for services and 2) operating and capital grants and contributions. Taxes and other revenue items not included in program revenues are reported as *general revenues*.

Separate financial statements are provided for the Governmental, Proprietary, and Fiduciary funds, even though the latter are excluded from the government-wide financial statements.

Note 1. Summary of Significant Accounting Policies (Continued)

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of* accounting, as are the proprietary and fiduciary fund financial statements. Under the accrual basis of accounting, revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows occur. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

All governmental funds are reported using a current financial resources measurement focus. Ordinarily, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources 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 funds. 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 within 60 days thereafter, to pay liabilities of the current period. Expenditures are generally recognized under the accrual basis of accounting when the related fund liability is incurred.

Revenues susceptible to accrual include property taxes, fines and forfeitures, 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 are also recognized as revenue. Permits are not susceptible to accrual because they generally are not measurable.

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

The County reports the following major governmental funds:

The General Fund is the primary operating fund of the County. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue-Grants Funds are used to account for funds received from federal, state, and local agencies for specific programs and services for the community. Federal funds include those received from the U. S. Department of Treasury, the U. S. Department of Health and Human Services, U. S. Department of Justice, U. S. Department of Homeland Security, Office of National Drug Control Policy, and U. S. Department of Agriculture, among others. State funds include those received from the Office of the Governor, Texas Department of Transportation, Texas Department of Public Safety, Texas Attorney General, Texas Department of Housing and Community Affairs, and others. Local funds are from the City and other local agencies.

The County reports all enterprise funds as major proprietary funds. The enterprise funds account for the activities of the County Water Systems (East Montana, Mayfair/Nuway, Vista del Este, Hillcrest, and Colonia Revolućion Water Projects), County Sewer System (Desert Acceptance Sewer project), and County Solid Waste. User charges are used to pay off the debt on the revenue bonds for the East Montana Water Project, plus the operating expenses for enterprise funds.

Individual fund data for each of the non-major governmental funds is provided in the form of combining statements elsewhere in this report.

Note 1. Summary of Significant Accounting Policies (Continued)

The County reports the following non-major governmental funds:

Special Revenue Funds are used to account for specific revenue sources that are restricted or committed for specified purposes other than debt service or capital projects that are not federal, state or local grants.

Debt Service Funds are used to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest on long-term obligation debt of the County.

Capital Projects Funds are used to account for the financial resources secured through the sale of debt obligations and a two-cent allocation of Maintenance and Operating ad valorem taxes to fund a multitude of County projects, throughout the County to include flood control, renovations to existing and construction of new County facilities, improvements to the County's Information Technology Systems, and the replacement of vehicles for the Sheriff's Department and other County departments.

The County additionally reports the following fund types:

Internal Service Funds are used to account for the health benefits provided to County employees, retirees, and dependents. The workers' compensation benefits fund is also accounted for in the Internal Service Funds. Contributions to the funds are made as charges to the departments for covered employees along with contributions from employees and retirees to the health fund.

Fiduciary Funds are used to account for assets held in either a trustee capacity or in a custodial capacity for individuals, private organizations, other governmental units, and/or other funds meeting the criteria established in GASB No. 84, *Fiduciary Activities*. Fiduciary funds are reported in one of two categories (1) private-purpose funds, and (2) custodial funds. Private-purpose trust funds report all other trust arrangements whose principal and interest benefit individuals, private organizations, or other governments. Custodial funds report all other assets, not held in trust, the County holds on behalf of others in a purely custodial capacity. These funds include:

County Attorney Bad Check Trust Fund - used to account for the collection and disbursement of insufficient fund checks filed with the County Attorney by area merchants.

District Attorney Seizures Fund - used to account for multi-agency seizures held pending disposition by the Courts.

El Paso County Community Supervision and Corrections Fund - used to account for the activities of the State Adult Probation Department funded through the State Probation Commission.

Sheriff's Task Force Seizures Fund - used to account for funds seized by various initiatives of the Sheriff's Department and held pending disposition by the Courts.

Unclaimed Funds - used to account for funds that have been issued to individuals and entities and not claimed. These funds are held until claimed. After meeting regulatory requirements, typically three years, the funds greater than $100 that remain unclaimed are remitted to the state. Funds under $100 are transferred to the general fund.

Bail Bond Fund - used to account for cash held as collateral for bonds posted by bail bond companies to secure their client's release cash bail.

Other Elected Officials Fund - used to account for the collections of various County elected officials pending the allocation to other governmental entities or individuals.

Note 1. Summary of Significant Accounting Policies (Continued)

Interfund activities have been eliminated from the government-wide financial statements. Amounts reported as *program revenues* include 1) charges for services (i.e., application fees, fines, court fees, processing fees, etc.), 2) operating grants and contributions, 3) capital grants and contributions. Other revenues that are not related to a specific activity or function are reported as *general revenues*. General revenues include all taxes, grants, and contributions not restricted to a specific program or function, and any unrestricted investment earnings.

The Proprietary funds distinguish between operating and non-operating revenues and expenses. Operating revenues and expenses result from providing services in connection with the proprietary fund's principal operations. The East Montana Water Project recognizes tap and water service fees as operating revenues. The County Waste Water System is funded with other financing sources, grants, and USDA-RUS loans until it becomes operational, and then it will recognize wastewater service fees as operating revenues. The County Solid Waste Project recognizes waste collection fees as operating revenues. Revenues and expenses not considered as operating are classified as non-operating.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

E. Budgetary Information

Annual budgets are approved and utilized for the general, special revenue, special revenue-grants, and debt service funds. Annual budgets for the debt service funds are adopted by fund type in the aggregate. Annual budgets are adopted for the special revenue and special revenue-grant funds at the aggregate level by function. Budgets for special revenue-grants are employed as a management control device to comply with granting agencies' provisions. Appropriations expire at fiscal year-end except for special revenue-grant funds and capital projects.

Formal budgetary integration is employed for the general, special revenue, special revenue-grants, and debt service funds. Capital projects funds are ordinarily more project oriented than period oriented, thus, project-length budgets for all capital projects funds are utilized and appropriations at year-end carry forward to subsequent years until project completion. Budgets for all funds are prepared on the modified accrual basis. Formal budgetary integration is not employed in the Internal Service Funds.

The County has two special revenue funds that were not included in the adopted budget. These funds are the County Attorney Bad Check Operating Account, which is legally controlled at the discretion of the County Attorney, and the elections contract services, which is for funds received by the elections department for holding special elections for other entities.

The annual adopted budget for fiscal year 2024 totaled $601.8 million. Throughout the year, the Commissioners Court amended the budget for an aggregate increase total of $86.7 million. These increases represented statutorily provided increases for additional funding by granting agencies and intergovernmental agreements bringing the overall budget total to $1.2 billion, including re-appropriations.

Note 1. Summary of Significant Accounting Policies (Continued)

The appropriation changes included revisions as follows:

County of El Paso, Texas
Schedule of Amended Funding Amounts
For the Year Ended September 30, 2024
(In Thousands)

	General Fund	Special Revenue Fund *	Enterprise Fund	Debt Service Fund	Capital Projects Fund*	Special Revenue Grants*	Total Funding Amounts
October 1, 2023	$ 476,573	$ 63,586	$ 5,246	$ 34,609	$ 21,754	$ —	$ 601,768
Total amendments	—	101	304	—	390	85,874	86,669
Subtotal	476,573	63,687	5,550	34,609	22,144	85,874	688,437
Carry over: Re-appropriation	6,168	5,076	—	—	168,997	339,843	520,084
Totals	$ 482,741	$ 68,763	$ 5,550	$ 34,609	$ 191,141	$ 425,717	$ 1,208,521

*These funds include all year's budgets that are different from the adopted budget.

F. Cash and Cash Equivalents

Cash and cash equivalents as reported by the County and the component units represent cash on hand, demand deposits, negotiable order of withdrawal (NOW) accounts, money market accounts, and short-term investments with original maturities of three months or less from the date of acquisition.

County policy and State law require that all monies deposited in a depository bank be completely insured by the Federal Deposit Insurance Corporation (FDIC) or fully collateralized with securities of the United States or its agencies or a letter of credit from the Federal Home Loan Bank. The County has opted for the letter of credit to collateralize deposits in excess of FDIC insurance. Cash equivalents consisted primarily of TexPool and TexPool Prime temporary investments.

Governmental Accounting Standards Board Statement (GASB) No. 40 *"Deposit and Investment Risk Disclosures, an amendment of GASB Statement No. 3"*, establishes and modifies disclosure requirements related to investment risks associated with credit risk (including custodial credit risk and concentrations of credit risk), interest rate risk, and foreign currency risk. To limit the concentration of credit risk, the County only invests in obligations of U. S. Agencies and Instrumentalities. The County has also established interest rate risk policies that limit the maximum maturity of any one security to 10 years or less.

The County is not exposed to foreign currency risk since County policy prohibits investment in any foreign investments.

Investments of the County reported on the balance sheet are stated at fair value based on quoted market prices. In accordance with the Public Funds Investment Act, all County investments are in United States Treasury Securities, agency securities, TexPool, TexPool Prime, or certificates of deposit. All certificates of deposit are fully insured by the FDIC and/or fully collateralized with United States Treasury or agency securities. United States Treasury Securities are backed by the full faith and credit of the United States. It is the County's practice to accrue interest on temporary investments throughout the year. The Act also requires the County to have independent auditors perform test procedures related to investment practices as provided by the Act. Management asserts the County is in substantial compliance with the requirements of the Act and local policies.

All component units consider investments with original maturities of three months or less to be cash equivalents. Investments with an original maturity of more than three months are reported as investments. ESD2 reported no investments. ESD1 investments are recorded at fair value, based on quoted market prices. Investments of UMC are stated at amortized cost or fair value, depending on the investment.

Note 1. Summary of Significant Accounting Policies (Continued)

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 equal to the amount of the consolidated bonds and discount notes outstanding.

TexPool and TexPool Prime

The State Comptroller of Public Accounts exercises oversight responsibility over TexPool and TexPool Prime, the Texas Local Government Investment Pools. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other individuals who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure.

Currently, TexPool and TexPool Prime are rated AAAm by Standard & Poor's. As a requirement to maintain the weekly rating, portfolio information must be submitted to Standard & Poor's, as well as the office of the State Comptroller of Public Accounts for review.

TexPool invests in obligations of the United States Government, its agencies or instrumentalities, fully collateralized repurchase agreements or reverse repurchase agreements, or no-load money market funds that are registered with and regulated by the SEC. TexPool Prime invests in obligations of the United States Government, its agencies or instrumentalities, fully collateralized repurchase agreements or reverse repurchase agreements, no-load money market funds that are registered with and regulated by the SEC, certificates of deposit issued by national or state banks or credit unions, including savings banks, provided that such bank or credit union is domiciled in Texas, or commercial paper that matures in 270 days or less from the date of its issuance.

G. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" for the current portion of the interfund loan or "advances to/from other funds" for the non-current portion of interfund loans. All other transactions that occur between individual funds for goods or services provided are classified as "due to/from other funds".

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable governmental fund, which indicates they do not represent available financial resources and are not available for appropriation.

Property tax receivables are shown net of an allowance for uncollectible accounts. The allowance for uncollectible property taxes is set at one percent of the outstanding delinquent taxes at September 30, 2024.

The County's annual ad valorem property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and certain personal property. Taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year of the levy. Penalties and interest begin accruing on February 1. On January 1 of each year, a tax lien attaches to the property to secure the payment of all taxes, penalties, and interest ultimately imposed for the year on the property, whether or not the taxes are imposed in the year the lien attaches. Property tax revenues are considered available (1) when they become due or past due and receivable within the current period and (2) when they are expected to be collected during a 60-day period after the close of the County's fiscal year.

The County levies a 0.5% sales and use tax on taxable sales within the County. The sales and use tax is collected by the Texas Comptroller of Public Accounts and remitted to the County in the month following receipt by the Comptroller. The Comptroller receives the sales and use tax approximately one month after collection by vendors. The sales and use tax is recorded entirely in the General Fund.

Note 1. Summary of Significant Accounting Policies (Continued)

H. Inventories and Prepaid Items

All inventories are valued at cost, which approximates market value, using the first-in/first-out (FIFO) method. Inventories of the governmental funds are recorded as expenditures when purchased and then adjusted for the remaining inventory at year end as a change in fund balance under the purchases method. The consumption method is applied to the government-wide financial statements under the full accrual basis of accounting. Payments made to vendors for goods or services that will benefit periods beyond year-end are classified as prepaid items.

I. Restricted Assets

Certain proceeds of the County Water System Projects are classified as restricted assets on the balance sheet and are maintained separate on the books. Those resources are for the repayment of the related debt, customer deposits, and to maintain the required reserves. The reserve fund is used to cover any deficiencies from operations that could adversely affect debt service payments.

J. Capital Assets

Capital assets are tangible and intangible assets, which include land, easements, artwork, buildings, improvements, equipment, furniture and fixtures, infrastructure, vehicles, roads, bridges and culverts, construction work in progress, right to use lease assets, and subscription-based information technology arrangements (SBITAs), reported in the appropriate governmental or business-type activities columns in the government-wide financial statements. Capital assets are those assets with a value of $5 thousand or more and with useful lives of over one year. RTU leases and SBITAs with an asset value of $50 thousand or more, except for assets acquired using grant funding which are capitalized at $5 thousand or more, and with useful lives of over one year are capitalized. Also, the value of existing capitalized assets is increased for any additions regardless of the amount, when the useful life is extended, or the functionality of the asset is improved. Assets are recorded at historical cost or estimated historical cost if purchased or constructed.

Donated capital assets, works of art, historical treasures, and similar assets and capital assets received in a service concession arrangement are reported at acquisition value on date donated.

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 and major outlays are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is recognized as an expense of the period and not included as part of the capitalized value of the assets constructed.

Capital assets for the enterprise fund related to the East Montana Water System are depreciated using the 120 percent declining balance over 40 years in accordance with the bond covenant. The departure from GAAP is immaterial but keeps the County in compliance with the bond covenant.

All other capital assets are depreciated in accordance with the County depreciation method listed below. Capital assets under construction are not depreciated until construction is completed.

Note 1. Summary of Significant Accounting Policies (Continued)

Right to use assets include lease assets and SBITAs. These right to use assets are amortized in a systematic and rational manner over the shorter of the lease or subscription term or the useful life of the underlying asset. When a lease contains a purchase option the County chooses to exercise, the lease asset is amortized over the useful life of the underlying asset. The amortization expense is combined with depreciation expense for financial reporting purposes.

In general, when the County is the lessor, the underlying lease asset is depreciated using the straight line method over the estimated useful lives below.

Capital assets of the County are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	30
Moveable & Fixed Equipment	3-10
Furniture	10
Roads	20
Vehicles	5
Heavy Vehicles	7-10
Improvements	20
Bridges	35
Infrastructure	15-30

Capital assets of UMC are recorded at cost at the date of acquisition or acquisition value at the date of donation if acquired by gift. Depreciation is computed using the straight-line method over the estimated useful life of each asset.

Assets of ESD1 are depreciated on a straight-line basis over the following estimated useful lives:

Assets	Years
Building & Improvements	5-40
Heavy trucks	10
Equipment	3-10

Assets of ESD2 are depreciated on a straight-line basis over the following estimated useful lives:

Assets	Years
Building & Improvements	40
Transportation Equipment	5-10
Equipment	5-10

K. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or balance sheet will periodically report a separate section for deferred outflows of resources. The deferred outflow of resources represents a consumption of net position that relates to a future period and will not be recognized as an outflow of resources until then; the effect is positive, similar to an asset but is not an asset.

Note 1. Summary of Significant Accounting Policies (Continued)

The County has three deferred outflows of resources, the first is a deferred charge for the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the life of the refunding bonds. The second is a deferred charge related to other post employment benefits, and the third is a deferred charge related to pensions.

The UMC has four deferred outflows; loss on bond refundings, goodwill, other post-employment benefits, and pensions.

ESD1 has one deferred outflow relating to pensions.

ESD2 has one deferred outflow relating to pensions.

In addition to liabilities, the statement of net position will periodically report a separate section for deferred inflows of resources. This deferred inflow of resources represents an acquisition of net position that applies to a future period and is not recognized as an inflow of resources until that time similar to a liability but is not a liability.

The County has five types of deferred inflows of resources that qualify for reporting in this category. One item, unavailable revenues-property taxes is reported only in the governmental funds balance sheet. The second is a deferred inflow for bond refunding and is amortized over life of the refunding bonds on the statement of net position. The third is a deferred inflow related to pensions. The fourth is a deferred inflow related to other post employment benefits. The fifth is for RTU leases receivable.

UMC has two deferred inflow of resources, gain on debt refundings and other post-employments benefits.

The ESD1 has only one type of deferred inflow of resources related to pensions.

The ESD2 has only one type of deferred inflow of resources related to pensions.

The fiduciary net position of the Texas County and District Retirement System (TCDRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities, and additions to/deductions from TCDRS's fiduciary net position. The Plan's fiduciary net position has been determined on the same basis as that used by the Plan. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

The fiduciary net position of the Texas Emergency Services Retirement System (TESRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TESRS's fiduciary net position. The Plan's fiduciary net position has been determined on the same basis as that used by the Plan. Benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Note 1. Summary of Significant Accounting Policies (Continued)

L. Compensated Absences

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

Number of Years of Service	Vacation Leave hours Earned Per Year
Up to 5 years	80
5 to 15 years	120
Over 15 years	160

Vacation leave may be accumulated up to a maximum of two times the annual vacation benefit (160, 240, or 320 hours depending on the number of years of service). Regular part-time employees accumulate vacation leave at half the rate of regular full-time employees. On September 30, 2024, the County's total liability for vested vacation leave totaled $19.1 million.

All full-time, regular non-elected employees who have completed three (3) months of full time service are eligible to use accrued sick leave with pay. An 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 officers. In accordance with the provisions of Governmental Accounting Standard Board, Statement No. 16, *Accounting for Compensated Absen*ces, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

A liability in the amount of $15.2 million has been established for the accumulated vested sick leave benefits of the El Paso County Sheriff's deputies and detention officers. This is in accordance with the provisions of 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 an officer’s career. An officer 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.

Vested vacation and sick leave benefits are not expected to be liquidated with expendable and available financial resources and therefore, are reported as long term liabilities in the government-wide statements. The accrued accumulated vested benefits liability for the current year is $34.3 million of which $17.9 million is reported as due within one year. The general fund or the appropriate special revenue fund is used to liquidate any liabilities for compensated absences.

Non-exempt employees who are authorized or permitted to work in excess of forty (40) hours in a workweek are entitled to compensatory time off at a rate one and one-half times for all time actually worked over forty (40) hours in a workweek. Paid and unpaid leave of any type taken during a workweek do not count as hours worked in computing overtime. Non-exempt employees may not have a balance of more than eighty (80) hours of compensatory time at any given time. A non-exempt employee will be paid for all compensatory time the employee has earned, but not used, at the time of separation from employment.

There is no legal requirement, nor is the County obligated, to pay overtime or grant compensatory time to FLSA-exempt employees. Department Heads or designees may grant compensatory time off on an hour for hour basis for hours worked in excess of the forty (40) hour work week to an exempt employee.

Note 1. Summary of Significant Accounting Policies (Continued)

M. Long-term Obligations

For the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt, and other long-term obligations are reported as liabilities in the appropriate governmental activities, business-type activities or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

Bond premiums, discounts, and issuance costs are recognized in the fund financial statements of governmental fund types during the current period. The bond face amount and any premiums are reported as other financing resources while any discounts are reported as other financing uses. Bond issuance costs are reported in either the capital projects or debt service fund depending on whether the bond is a new issue or refunding issue, regardless of whether or not the costs were withheld from the bond proceeds received.

The County has entered into a financed equipment loan as a direct borrowing for the purchase of certain equipment.

N. Leases

For the County, RTU lease assets are initially recorded at the initial measurement of the lease, plus lease payments made at or before the commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease, plus initial direct costs that are necessary to place the asset into service. The County has a policy to record lease assets that exceed the capitalization threshold of $50 thousand of payments over the life of the RTU lease except for grant related leases which are capitalized at $5 thousand.

UMC has a capitalization policy to only record lease assets related to leases with more than $50 thousand of payments over the life of the lease.

ESD2 recognizes a lease liability and a right-to-use asset at the commencement of the lease term. Lease assets in excess of the capitalization threshold of $5 thousand are capitalized as a right-to-use asset. The lease liability is measured at the present value of the payments expected to be made during the lease term and lease incentives. The right-to-use asset is measured at the amount of the initial measurement of the lease liability, plus any payment made to the lessor at or before the commencement of the lease term and certain direct costs. The cost of all lease assets are amortized over the shorter of the lease term or the useful life of the underlying asset.

As a lessor the County recognizes a lease receivable and a deferred inflow of resources. At the commencement of a lease, a lease receivable is recorded at the net present value of the future fixed lease payments, discounted at either the explicit interest rate in the agreement or the County’s incremental borrowing rate at the lease inception. The deferred inflow of resources is recognized as inflows (revenue) on a straight-line basis over the term of the lease.

O. Subscription Assets

Subscription-Based Information Technology Arrangements (SBITAs), are initially recorded at the initial measurement of the subscription liability, plus subscription payments made at, and certain prepayments made before, the commencement of the SBITA term, less any SBITA vendor incentives received from the SBITA vendor at or before commencement of the SBITA term, plus capitalizable initial implementation costs. The County has a policy to record SBITA assets that exceed the capitalization threshold of $50 thousand of payments over the life of the SBITA asset except for grant related SBITAs which are capitalized at $5 thousand.

Note 1. Summary of Significant Accounting Policies (Continued)

P. Public-Private, Public-Public Partnerships and Availability Payment Arrangements

GASB Statement No. 94, *Public-Private and Public-Public Partnerships (PPP) and Availability Payment Arrangements (APA)*, was issued in March 2020. The primary objective of this statement is to improve financial reporting by addressing issues related to PPPs. As used in this statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset for a period of time in an exchange or exchange-like transaction. This Statement requires that PPPs that meet the definition of a lease apply the guidance in Statement No. 87 Leases, as amended. Some PPPs meet the definition of a Service Concession Arrangement (SCA). This Statement also provides guidance for accounting and financial reporting for APAs. An APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

Q. Fund Balances

The County Commissioners Court annually approves financial policies which include a policy for maintaining a minimum fund balance of 10 to 15 percent of the total general fund adopted operating budget in any one fiscal year, or at a minimum, a balance equal to the projected cash needs for the first fiscal quarter to meet operating obligations. The County also budgets an emergency reserve. Use of this reserve is limited to an unanticipated emergency, calamity, natural disaster, or the loss/shortfall of a major revenue source.

In accordance with GASB, the County categorized its fund balances into five classifications and in the hierarchy to which the government is bound to honor constraints on specific purposes for which amounts in those funds can be spent.

Nonspendable – These balances represent amounts that are not in spendable form or are legally or contractually required to be maintained intact, such as inventories and prepaids.

Restricted Fund Balance – Represents amounts that are restricted to specific purposes, with constraints placed on the use of resources by (a) external creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. Fund balance on the debt service funds will be restricted for the payment of principal and interest on the debt service obligation. Any funds remaining after all debt is extinguished will be transferred to the general fund to be used for any general purpose.

Committed Fund Balance – These balances represent amounts that are restricted for purposes which County Commissioners Court, the County's highest level of decision-making authority, have designated their use. These amounts are committed through the adoption of a court order. These amounts can only be re-allocated by the same formal action that was taken to originally commit those amounts. Funds allocated through the use of general fund monies for capital assets are categorized as committed.

Assigned Fund Balance – Represents amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The governing body may delegate its authority to assign amounts to another body or officials, for example a budget or finance director. The Commissioners Court, when it is appropriate for fund balance to be assigned, delegates the authority to the Budget Officer. Assignments may occur subsequent to fiscal year end.

Unassigned Fund Balance – The unassigned fund balance is the fund balance that has not been designated as Nonspendable, restricted, committed or assigned. It can be used to stabilize the future year's budget. The general fund is the only fund that can report a negative unassigned fund balance amount. Of the $87.7 million in the unassigned fund balance, $82.9 million is being used to stabilize the budget for Fiscal Year 2025.

Note 1. Summary of Significant Accounting Policies (Continued)

It is the County's policy to use restricted funds first when expenditures are incurred for purposes for which both restricted and unrestricted funds are available. In the case of unrestricted funds, the County will consider first reducing committed funds, then assigned, and followed by unassigned when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

R. Comparative Data/Reclassifications

Comparative total data for the previous year have been presented in selected 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.

S. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, deferred outflows and inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

T. Accounting Changes and Error Corrections

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections-an amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements for this statement are effective for fiscal years beginning after June 15, 2023 and all periods reporting thereafter. GASB 100 was implemented by the County in fiscal year 2024. An error correction has been presented and disclosed in accordance with GASB 100. See Note 3 R. Adjustments to and Restatements of Beginning Balances.

U. New Accounting Pronouncements

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all periods reporting thereafter.

In December 2023, GASB issued Statement No. 102, *Certain Risk Disclosures*. This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in the notes to the financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following: the concentration or constraint, each event associated with the concentration that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements, actions taken by the government prior to the issuance of the financial statements to mitigate the risk. Requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter.

Note 1. Summary of Significant Accounting Policies (Continued)

In April 2024, GASB issued Statement No. 103, *Financial Reporting Model Improvements*. The objective of this is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement also addresses certain application issues in the Management's Discussion and Analysis, unusual or infrequent items, presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position, major component unit information, and budgetary comparison information. The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

In September 2024, GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements,* should be disclosed separately by major class of underlying asset in capital assets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangement,* also should be separately disclosed. This Statement requires intangible assets other than those three types to be disclosed separately by major class. It also requires additional disclosures for capital assets held for sale. A capital asset is a capital asset held for sale if (a) the government has decided to pursue the sale of the capital asset and (b) it is probable that the sale will be finalized within one year of the financial statement date. This Statement requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of the capital assets held for sale, with separate disclosure for the historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset. The requirements of this statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

Statements 101, 102, 103, and 104 may or may not have a material effect on the County's financial statements once implemented. The County will be analyzing the effects of these pronouncements and plans to adopt them if applicable by their effective dates.

Note 2. Legal Compliance – Budgets

Budgets are adopted by Commissioners Court on a modified accrual basis. Under Texas law, county governments may prepare annual budgets under one of three subchapters. The County operates under *Local Government Code § 111.061, Subchapter C, Alternate Method of Budget Preparation in counties with a population of more than 125,000.* Pursuant to *Local Government Code § 111.062*, the Commissioners Court opted to establish the Office of the Chief Administrator, which includes the department of Budget and Fiscal Policy, and appoint the Chief Administrator as the Budget Officer to prepare the County budget.

The Budget Officer prepares a proposed budget utilizing spending requests received from various County departments and agencies and makes recommendations to the Commissioners Court. This proposed budget contains the County Auditor's certified estimate of revenues. Pursuant to the *Local Government Code, § 111.072, § 111.034(b)(4)* and *(5)* and, *§ 111.039(b)*, only the County Auditor may estimate revenues and 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 plus the anticipated revenues for the fiscal year as estimated by the County Auditor.

Public hearings pertaining to the proposed budget are conducted on an as needed basis by Commissioners Court after preliminary budget workshops are conducted with the Budget and Finance Department and consideration by the Budget Officer. During these hearings, department heads and elected officials are provided opportunity to present their requests and to further explain and/or justify their requests. Before determining the final budget Commissioners Court with the assistance of the Budget Officer, while establishing overall spending priorities for the County, may increase or decrease the amounts requested by the different departments and/or agencies.

Pursuant to Texas *Local Government Code, §111.066* the Budget Officer files a copy of the proposed budget with the County Clerk and the County Auditor; in accordance with *§111.091*, upon the adoption and certification of a general or special county budget, the County Auditor shall open an appropriation account for each main budgeted or special item in the budget. Furthermore, the County Auditor with oversight of all appropriation accounts and payments drawn against those appropriations is required to periodically inform the Commissioners Court of the condition of the appropriation accounts and ensure that expenses do not exceed departmental appropriations.

After approval of the budget, the Commissioners Court may authorize transfers of appropriations within the various expenditure levels during the year. Such transfers may not increase the overall budget total and are screened for consideration consistent with the County's fiscal policies. The County budget may increase during the course of the fiscal year for newly received bond proceeds, grants, state aid, intergovernmental contracts, or unanticipated revenue received after adoption of the budget as certified by the County Auditor.

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

Note 3. Detailed Notes on All Funds

A. Deposits and Investments

At year-end, the carrying amounts of the County's deposits were $515.1 million consisting of cash and cash equivalents. Of this amount, $27.9 million represents restricted cash in the non-major funds, $19.7 million restricted cash in the special revenue grants fund and $213 thousand represents restricted assets for business-type activities. The bank balance of $87.4 million was covered by $250 thousand deposit insurance from the Federal Deposit Insurance Corporation (FDIC) with the remaining bank balance collateralized with an irrevocable letter of credit from the Federal Home Loan Bank of Dallas, Texas held in the County's name at the County Auditor's office.

The carrying amount of the deposits for UMC, the discretely presented component unit, was $172.4 million, consisting of cash and cash equivalents. At September 30, 2024, UMC's deposits were either insured or collateralized in accordance with state law. EPCH, The Health Plan, and the Foundation held balances in excess of FDIC limits at September 30, 2024. Bank balances in excess of FDIC limits totaled $26 million for EPCH, and $867 thousand for the Foundation.

The carrying amount of the deposits for the ESD1, the discretely presented component unit, was $19.1 million, consisting of cash and cash equivalents and the bank balance was $21.2 million. These deposits are held in deposit accounts, money market funds, and intergovernmental investment pools. Cash held in the money market account in the amount of $11.9 million has been committed through Board of Commissioner resolution to be used for construction of the new headquarters building. During the fiscal year, ESD1 transitioned from pledged securities to an irrevocable letter of credit to secure deposits. The letter of credit is issued by a Federal Home Loan Bank (FHLB) and provides protection for deposits exceeding FDIC insurance limits. At September 30, 2024, ESD1's deposits were secured by an irrevocable letter of credit in the amount of $25 million, which exceeded ESD1's bank balances by $3.8 million.

The carrying amount of the deposits for the ESD2, the discretely presented component unit, was $6.0 million, consisting of cash and cash equivalents. The bank balance was covered by $250 thousand FDIC and the remaining bank balance collateralized by pledged securities with a fair value of $12.9 million as of September 30, 2024.

As of September 30, 2024, the County had the following temporary investments included in cash and cash equivalents, reported at amortized cost, which approximates the value of the pool shares.

Investment Type		Amortized Cost (In Millions)	Weighted Average Maturity (Days)
TexPool investment pool	$	6.1	26
TexPool Prime investment pool		372.0	39
Total	$	378.1	

Management is not aware of the presence of any limitation or restrictions on withdrawals such as redemption notice periods, maximum transaction amounts, and the qualifying external investment pool's authority to impose liquidity fees or redemption gates.

Disclosures of Fair Value of Investments – Fair value is the price that would be received to sell an asset or paid to transfer a liability in an ordinary transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Note 3. Detailed Notes on All Funds (Continued)

Level 1	Quoted prices in active markets for identical assets or liabilities.
Level 2	Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
Level 3	Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets or liabilities.

As of September 30, 2024, UMC had the following investments measured at fair value as shown below.

		Fair Value Measurements Using (In Thousands)		
September 30, 2024	**Fair Value**	**Quoted Prices In Active Markets for Identical Assets (Level 1)**	**Significant Other Observable Inputs (Level 2)**	**Significant Unobservable Inputs (Level 3)**
Money market funds	$ 50	$ 50	$ —	$ —
Equity Securities	660	660	—	—
Exchange Traded Funds	1,254	1,254	—	—
Mutual Funds	1,607	1,607	—	—
Total investments by fair value level	$ 3,571	$ 3,571	$ —	$ —
Investment Pool Carried at Amortized Cost	48,788			
Total Investments	$ 52,359			

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

ESD1 had investments of $8.8 million in TexPool as of September 30, 2024.

ESD2 had no investments as of September 30, 2024.

Interest rate risk. In accordance with the County's investment policy, the County has established interest rate risk policies that limit the maximum maturity of any one security to 10 years or less. The County has been able to minimize its exposure to interest rate risk through its depository contract, which set a minimum interest rate the depository would pay above the current short-term market rates.

The UMC interest rate risk policy requires total investments have a weighted-average maturity of five years or less.

ESD2 investment policy does not place any limit on investment maturities, as a means of managing exposure to fair value losses arising from increasing interest rates.

Note 3. Detailed Notes on All Funds (Continued)

Credit risk. Government Code §2256, Texas Public Funds Investment Act (PFIA), limits allowable investments to obligations of, or guaranteed by, governmental entities, certificates of deposit, share certificates, repurchase agreements, bankers acceptances not to exceed 270 days, or commercial paper not to exceed 365 days, mutual funds, guaranteed investment contracts, and investment pools. The County further limits investments to United States Treasury bills, bonds and notes, certificates of deposit, United States Agency securities (GNMA, SBA, EXIM BANK, FMHA, GSA, FNMA, FHLB, FHLMC, and FFCB), repurchase agreements (County not to exceed four days), commercial paper through an authorized investment pool, and an investment pool authorized through Commissioners Court.

El Paso County Investments at September 30, 2024	Standard & Poor's Rating
TexPool	AAAm
TexPool Prime	AAAm

UMC may legally invest in direct obligations of, and other obligations guaranteed as to principal by the U. S. Treasury and U. S. Agencies and instrumentalities and in bank repurchase agreements. UMC may also invest to a limited extent in corporate bonds and equity securities. On September 30, 2024, UMC's government money market funds were rated AAA by Standard & Poor's rating agency. UMC also invests in Logic, a local government investment pool, rated AAA by Standard & Poor's.

ESD2 has no investment policy that would further limit investment choices except State law.

Concentration of credit risk. To limit the concentration of credit risk, the County has an established policy whereby the maximum aggregate for all investments in obligations of U. S. Agencies and Instrumentalities shall not exceed 100 percent. The County is not exposed to foreign currency risk since the County prohibits investment in any foreign investments.

UMC places no limit on the amount that may be invested in any one issuer as long as the restrictions of the Texas Public Funds Investment Act are followed. The UMC holds 0.0% of total investments in Wells Fargo Government Money Market Fund-WFFXX, 0.0% in U. S. Treasury notes, and 0.0% in U.S. Agency obligations - FHDN.

ESD2 places no limit on the amount the district may invest in any one issuer.

Custodial credit risk – deposits. This is the risk that in the event of a bank failure, deposits may not be returned to the respective entity. The County, UMC, and ESD1 protect their deposits by requiring the depository bank to fully collateralize the amount in excess of federal depository insurance at 102% of deposits in excess of federal depository insurance, with securities held in the respective entity's name in a joint custody account with the respective entity's depository bank at a third party financial institution.

ESD2 evaluates exposure to custodial credit risk for deposits exceeding the amount insured by the FDIC by comparing the amounts of cash on-hand to collateral funds. On September 30, 2024, pledged collateral funds securing ESD2's deposits had a fair market value of $12.9 million, which exceeded ESD2's bank balances totaling $6.3 million. Management does not believe ESD2 is exposed to any significant credit risk.

Custodial credit risk – investments. For an investment, this is the risk that in the event of the failure of the issuer, the County or UMC will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County and UMC reduce this risk by requiring investments to be held in a safekeeping or trust account.

Note 3. Detailed Notes on All Funds (Continued)

B. Receivables, Unavailable Revenue and Unearned Revenue

Receivables as of September 30, 2024, for the general fund, major special revenue grant funds, and other governmental funds, including applicable allowances for uncollectible accounts, are as follows:

	General Fund	Special Revenue Grant Fund	Nonmajor Governmental Funds	Total
	(In Thousands)			
Receivables:				
Taxes	$ 31,074	$ —	$ —	$ 31,074
Accounts	8,083	13,139	557	21,779
Leases	1,205	—	—	1,205
Less: allowance for uncollectible taxes	(311)	—	—	(311)
Net total receivables	$ 40,051	$ 13,139	$ 557	$ 53,747

As of September 30, 2024, the County had four active leases during the year but one paid off in fiscal year 2024, the leases have receipts that range from $3.2 thousand to $25.7 thousand and interest rates that range from 0.25 to 1.85 percent. At September 30, 2024, the County reported a total receivable of $1.2 million with a current portion of $43.0 thousand and a noncurrent portion of $1.2 million and related deferred inflow of resources of $1.2 million, which will be recognized as revenue over the lease terms.

The future lease payments receivable as of September 30, 2024, for the County are as follows:

Year ending September 30	Principal	Interest	Total
	(In Thousands)		
2025	$ 43	$ 17	$ 60
2026	45	16	61
2027	47	16	63
2028	49	15	64
2029	50	14	64
2030 - 2034	274	60	334
2035 - 2039	321	39	360
2040 - 2044	262	15	277
2045 - 2049	114	3	117
Total	$ 1,205	$ 195	$ 1,400

Note 3. Detailed Notes on All Funds (Continued)

Governmental funds report unearned revenue in connection with receivables for revenues that are considered not available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unavailable revenue and unearned revenue reported in the governmental funds were as follows:

	Unavailable	Unearned
	(In Thousands)	
Delinquent property taxes receivable (general fund)	$ 29,588	$ —
Deferred inflow of resources - leases	1,157	—
Court costs and fines (general fund)	—	60
Opioid Settlement (special revenue)	—	259
Elections Contract Services (special revenue)	—	819
Draw-downs prior to meeting eligibility requirements (CSLFRF)	—	71,869
Draw-downs prior to meeting eligibility requirements (SRLA)		24
Draw-downs prior to meeting eligibility requirements (TJJD)	—	147
Draw-downs prior to meeting eligibility requirements (OS)	—	142
Draw-downs prior to meeting eligibility requirements (FEMA)	—	8,274
Draw-downs prior to meeting eligibility requirements (SBA)	—	500
Draw-downs prior to meeting eligibility requirements (MSC)	—	91
Draw-downs prior to meeting eligibility requirements (TWDB)	—	19,666
Draw-downs prior to meeting eligibility requirements (TSS)	—	1
Total unavailable/unearned revenue for governmental funds/governmental activities	$ 30,745	$ 101,852

Note 3. Detailed Notes on All Funds (Continued)

C. Capital Assets

Capital assets activity for the year ended September 30, 2024, was as follows:

Primary Government

	Beginning Balance, Restated as of October 1, 2023	Increases	Decreases	Ending Balance
	(In Thousands)			
Governmental Activities:				
Capital assets, not being depreciated:				
Artwork	$ 56	$ —	$ —	$ 56
Land	21,321	4,203	—	25,524
Easements	200	—	—	200
Information Technology System in progress	3,196	44	—	3,240
Construction work in progress	48,831	33,319	(13,925)	68,225
Total capital assets, not being depreciated	73,604	37,566	(13,925)	97,245
Capital assets, being depreciated:				
Bridges and culverts	10,258	—	—	10,258
Buildings	328,022	510	—	328,532
Equipment	75,236	4,712	(360)	79,588
Furniture and fixtures	2,185	214	(19)	2,380
Improvements	37,137	13,465	—	50,602
Infrastructure	10,812	1,995	—	12,807
Roads	57,644	344	—	57,988
Vehicles	39,045	7,511	(2,004)	44,552
Total capital assets, being depreciated	560,339	28,751	(2,383)	586,707
Right-to-use leases assets:				
Land	80	—	—	80
Buildings	1,190	—	—	1,190
Equipment	5,135	2,490	(41)	7,584
Total Right-to-use lease assets, being amortized	6,405	2,490	(41)	8,854
Subscription-based IT arrangements (SBITAs)	13,408	1,637	(2,503)	12,542

Note 3. Detailed Notes on All Funds (Continued)

Primary Government

	Beginning Balance, Restated as of October 1, 2023	Increases	Decreases	Ending Balance
	(In Thousands)			
Total Subscription-based IT arrangements (SBITAs), being amortized	$ 13,408	$ 1,637	$ (2,503)	$ 12,542
Less accumulated depreciation for:				
Bridges and culverts	(4,795)	(263)	—	(5,058)
Buildings	(220,106)	(6,943)	—	(227,049)
Equipment	(58,636)	(4,506)	359	(62,783)
Furniture and fixtures	(1,330)	(145)	19	(1,456)
Improvements	(16,931)	(1,954)	—	(18,885)
Infrastructure	(4,329)	(603)	—	(4,932)
Roads	(39,718)	(2,326)	—	(42,044)
Vehicles	(25,286)	(3,311)	1,956	(26,641)
Total accumulated depreciation, Capital Assets	(371,131)	(20,051)	2,334	(388,848)
Right-to-use leases assets:				
Land	(12)	(6)	—	(18)
Buildings	(345)	(173)	—	(518)
Equipment	(1,194)	(1,332)	41	(2,485)
Total Right-to-use lease assets, being amortized	(1,551)	(1,511)	41	(3,021)
Subscription-based IT arrangements (SBITAs)	(3,623)	(4,284)	2,436	(5,471)
Total Subscription-based IT arrangements (SBITAs), being amortized	(3,623)	(4,284)	2,436	(5,471)
Total capital assets, being depreciated and amortized, net	203,847	7,032	(116)	210,763
Governmental activities capital assets, net	$ 277,451	$ 44,598	$ (14,041)	$ 308,008

Note 3. Detailed Notes on All Funds (Continued)

	Beginning Balance, Restated as of October 1, 2023	Increases	Decreases	Ending Balance
		(In Thousands)		
Business-type Activities:				
Capital assets, not being depreciated:				
Land	$ 21	$ —	$ —	$ 21
Construction work in progress	2,810	559	—	3,369
Total capital assets, not being depreciated	2,831	559	—	3,390
Business-type Activities:				
Capital assets, being depreciated:				
Buildings	50	—	—	50
Equipment	205	—	—	205
Vehicles	43	—	(26)	17
Infrastructure	21,559	—	—	21,559
Total capital assets, being depreciated	21,857	—	(26)	21,831
Less accumulated depreciation for:				
Buildings	(3)	(2)	—	(5)
Equipment	(94)	(18)	—	(112)
Vehicles	(41)	(1)	25	(17)
Infrastructure	(8,115)	(601)	—	(8,716)
Total accumulated depreciation	(8,253)	(622)	25	(8,850)
Total capital assets, being depreciated, net	13,604	(622)	(1)	12,981
Business-type activities capital assets, net	$ 16,435	$ (63)	$ (1)	$ 16,371

Note 3. Detailed Notes on All Funds (Continued)

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
(In Thousands)		
General Government	$	8,862
Administration of Justice		627
Public Safety		7,227
Health and Welfare		235
Community Service		280
Resource Development		6
Culture and Recreation		2,176
Public Works		6,433
Total depreciation and amortization expense-governmental activities	$	25,846

Business-type activities:		
(In Thousands)		
Buildings	$	2
Equipment		18
Vehicles		1
Infrastructure		602
Total depreciation expense Business-type activities	$	623

Construction Commitments

The County has several active projects as of September 30, 2024. The County's work in progress at year-end was composed of the following:

Project	Spent-to-date	Remaining Commitment
	(In Thousands)	
Governmental Activities		
Agrilife Building Renovation	$ 31	$ 719
Alamo Alto Trail Project (Tornillo & Fabens)	650	5,000
Ascencion Street Improvement Project	1,444	46
Bob Hope Extension Project	1,833	—
Bradley and Willow Storm Pond	1,873	2,002
Building Central Access and Security Control System	918	4,123
County Bus Shelter project	1,737	867
Canutillo roads and sidewalks project	974	665
Casa Ronquillo Renovations	1,016	905

Note 3. Detailed Notes on All Funds (Continued)

Project	Spent-to-date	Remaining Commitment
	(In Thousands)	
Corbin Sambrano Wellness Facility	287	1,105
Courthouse surveillance system	159	255
CRRMA EPCo Transit Facility	2,297	126
Desert Acceptance Linear Park W/sup	170	830
Downtown Detention Facility Remodel	3,297	7,944
Downtown Detention Facility Surveillance	3,480	2,471
Eastlake Boulevard Improvement Project	84	44
El Paso Stormwater Improvement Projects	4,706	10,826
Stormwater EPC TWDB HAC7 Basins A&B	497	779
Fabens Airport Detention Pond	247	244
Fabens Airport - Fuel Farm AWOS Project	1,000	—
Fabens Airport Facility Renovation	12,701	9,648
Fabens Sidewalk Project	1,774	783
Jail Annex Courtroom Construction	1,592	150
Jail Annex Security System	473	84
John Hayes Street Extension Project	8,547	196
Mankato Detention Pond	156	193
Mankato Road Low water crossing Project	91	310
Medical Examiner New Facility Construction	556	257
Montwood Drive Extension Project	890	332
Pellicano Drive Improvement	4,604	3,063
Rojas Drive Improvement	2,500	—
San Felipe Off Highway Vehicle Trail	87	413
Skate Parks Renovation	321	1,248
Spark Arroyo discharge Project	218	341
Stage Coach Crossing Stormwater Project	26	374
Tom Mays Extension Project	3,000	43
Tornillo Shared Used Path	3,889	740
Vinton Maintenance Facility Project	100	1,255
Total	$ 68,225	$ 58,381

Note 3. Detailed Notes on All Funds (Continued)

Information Technology Commitments

Project	Spent-to-date	Remaining Commitment
	(In Thousands)	
ITD Infrastructure and Forest Migration Project	$ 3,240	$ 325
Total IT Commitments	$ 3,240	$ 325
Total Governmental activities	$ 71,465	$ 58,706

Project	Spent-to-date	Commitment
	(In Thousands)	
Business Type Activities		
Hillcrest Water Project	$ 3,369	$ 171
Total Business type Commitments	$ 3,369	$ 171

Component units

Capital asset and lease activity for the UMC for the year ended September 30, 2024, was as follows:

	Beginning Balance	Increases	Transfer Disposals/ Retirements	Ending Balances
		(In Thousands)		
Capital assets, not being depreciated:				
Land	$ 27,823	$ —	$ 5,304	$ 33,127
Construction work in progress	51,121	9,199	(49,245)	11,075
Total capital assets, not being depreciated	78,944	9,199	(43,941)	44,202
Capital assets, being depreciated:				
Buildings and improvements	527,137	6,292	39,703	573,132
Movable and fixed equipment	434,118	27,851	6,130	468,099
Total capital assets, being depreciated	961,255	34,143	45,833	1,041,231
Less accumulated depreciation for:				
Buildings, improvements and equipment	(589,888)	(40,122)	—	(630,010)
Total accumulated depreciation	(589,888)	(40,122)	—	(630,010)
Total capital assets, being depreciated, net	371,367	(5,979)	45,833	411,221
UMC capital assets, net	$ 450,311	$ 3,220	$ 1,892	$ 455,423

Note 3. Detailed Notes on All Funds (Continued)

UMC lease assets activity for the year ended September 30, 2024.

	Beginning Balance	Additions	Disposals	Ending Balances
		(In Thousands)		
Buildings	$ 5,650	$ 12,078	$ —	$ 17,728
Equipment	9,082	6,134	—	15,216
	14,732	18,212	—	32,944
Less accumulated amortization				
Buildings	$ (1,615)	$ (2,590)	$ —	$ (4,205)
Equipment	(5,264)	(2,978)	—	(8,242)
	(6,879)	(5,568)	—	(12,447)
UMC lease assets, net	$ 7,853	$ 12,644	$ —	$ 20,497

UMC RTU Subscription asset activity for the year ended September 30, 2024

	Beginning Balance	Additions	Disposals	Ending Balances
		(In Thousands)		
Subscription-based IT Assets	$ 50,092	$ 3,151	$ (85)	$ 53,158
Less accumulated amortization	(16,321)	(10,477)	85	(26,713)
UMC subscription assets, net	$ 33,771	$ (7,326)	$ —	$ 26,445

Note 3. Detailed Notes on All Funds (Continued)

Capital asset activity for the ESD1 for the year ended September 30, 2024, was as follows:

	Beginning Balance	Increases	Decreases	Transfer Disposals/ Retirements	Ending Balances
			(In Thousands)		
Capital assets, not being depreciated:					
Construction work in progress	$ 910	$ 5,589	$ —	$ —	$ 6,499
Land	5,220	—	—	—	5,220
Total capital assets, not being depreciated	6,130	5,589	—	—	11,719
Capital assets, being depreciated:					
Buildings and improvements	9,502	24	—	—	9,526
Heavy Trucks	6,263	3,155	(212)	—	9,206
Equipment	2,517	328	—	—	2,845
Total capital assets, being depreciated	18,282	3,507	(212)	—	21,577
Less accumulated depreciation for:					
Buildings and improvements	(1,596)	(251)		—	(1,847)
Heavy Trucks	(3,841)	(373)	(212)	—	(4,002)
Equipment	(1,891)	(255)		—	(2,146)
Total accumulated depreciation	(7,328)	(879)	(212)	—	(7,995)
Total capital assets, being depreciated, net	10,954	2,628	—	—	13,582
ESD1 capital assets, net	$ 17,084	$ 8,217	$ —	$ —	$ 25,301

Total provision for depreciation of $879.0 thousand was charged to public safety of ESD1. Capital assets pledged as security for long-term debt had a net book value of $4.0 million as of September 30, 2024.

Note 3. Detailed Notes on All Funds (Continued)

Capital asset activity for the ESD2 for the year ended September 30, 2024, was as follows:

	Beginning Balance	Increases	Transfer Disposals/ Retirements	Ending Balances
	(In Thousands)			
Capital assets, not being depreciated:				
Land	$ 1,402	$ 3,823	$ —	$ 5,225
Construction work in progress	4,563	—	(4,563)	—
Total capital assets, not being depreciated	5,965	3,823	(4,563)	5,225
Capital assets, being depreciated:				
Buildings and improvements	19,072	1,671	—	20,743
Transportation equipment	22,216	259	4,539	27,014
Other equipment	8,199	14	—	8,213
Right-to-use asset	83	134	(83)	134
Total capital assets, being depreciated	49,570	2,078	4,456	56,104
Less accumulated depreciation for:				
Buildings and improvements	(6,351)	(498)	—	(6,849)
Transportation Equipment	(17,880)	(981)	24	(18,837)
Other equipment	(5,317)	(487)	—	(5,804)
Right-to-use asset	(25)	(25)	39	(11)
Total accumulated depreciation	(29,573)	(1,991)	63	(31,501)
Total capital assets, being depreciated, net	19,997	87	4,519	24,603
ESD2 capital assets, net	$ 25,962	$ 3,910	$ (44)	$ 29,828

Total provision for depreciation of $2.0 million was charged to public safety of ESD2.

Note 3. Detailed Notes on All Funds (Continued)

D. Interfund Receivables, Payables, and Transfers

The interfund and intrafund receivables and payables represent amounts that cover cash shortages that are within the pooled cash account. The intrafund balances have been eliminated for financial statement reporting. These interfund balances will be eliminated in the subsequent period. The interfund transfers mainly represent amounts which are used to leverage County funds in securing federal and state grant funds and amounts which management has identified as excess in the corresponding funds.

The composition of interfund/intrafund balances as of September 30, 2024, is as follows:

	Due From Other Funds	Due To Other Funds
	(In Thousands)	
General Fund		
Jury Fund	$ 40	$ 40
Payroll Fund	30	30
Workers Comp	150	40
Subtotal	220	110
Nonmajor Capital Project Funds		
Capital Improvements 2001	—	197
County Capital Projects Stormwater 2021	48	—
County Capital Projects Stormwater 2022	149	—
Subtotal	197	197
Internal Service Funds		
Workers Comp	40	150
Subtotal	40	150
Grand Total	$ 457	$ 457

Note 3. Detailed Notes on All Funds (Continued)

The following are the transfers in and out as of September 30, 2024:

	Transfers Out	Transfers In
	(In Thousands)	
General Fund		
1st Chance Program	$ —	$ 11
65th District Family Drug Court	—	3
Access and Visitation	7	—
County Attorney Victim Services	58	32
Child Protective Services	1,184	173
Courthouse Security	—	222
Court Reporter	—	358
DIMS Project	—	8
Economic Development Department	99	—
EL Paso County Mobility Project	463	—
Excess Sales Tax Transfer	756	—
Small Capital	10,437	—
Innovative Civil Enforcement	—	3
Health and Life Fund	—	2,500
Homeowner Rehabilitation Assistance Program	—	90
Justice Court Manager	—	60
Nutrition Meals	100	—
Padilla Immigration Counseling & Advice Program	123	4
Protective Order – Match	144	—
Public Defender 48 Hour Bond Project	184	13
El Paso County Sr Meal Community Kitchen	800	—
El Paso Get a Ride Home	16	—
El Paso Grand River Project	12	—
El Paso Horizon View Park Phase I	500	—
El Paso Water Utilities Pool Cover	9	—
El Paso Whitetail Deer Project	8	—
Law Library	64	—
Northwest Drinking Water	79	—
Northwest Area Sewer Connection	198	—
Rural Transit	1,740	2
Regional Transit Start-Up Assistance	—	33
Routine Airport Maintenance Program	11	14
Road & Bridge	6,931	—
Sheriff Crime Victim	71	—
Sheriff Victims of Crime	103	—
Veterans Treatment Court	10	—
Victim Witness Services	265	—
Subtotal	24,372	3,526

(Continued)

Note 3. Detailed Notes on All Funds (Continued)

	Transfers Out	Transfers In
	(In Thousands)	
Major Special Revenue-Grants		
65th District Family Drug Court	$ 3	$ —
Access and Visitation	—	7
County Attorney Victim Resource Program	32	58
Child Protective Services	173	1,184
DIMS Project	8	—
El Paso County Sr Meal Community Kitchen	—	800
El Paso Get a Ride Home	—	16
El Paso Grand River Project	—	12
El Paso Horizon View Park Phase I	—	500
El Paso Water Utilities Pool Cover	—	9
El Paso Whitetail Deer Project	—	8
Fabens Airport Expansion	—	99
Fabens Side Walks	—	366
Highway Safety Improvement Program Ascencion-Center	—	97
Homeowner Rehabilitation Assistance Program	90	—
Innovative Civil Enforcement	3	—
Northwest Drinking Water	—	78
Northwest Area Sewer Connection	—	198
Nutrition Meals	—	100
Padilla Immigration Counseling & Advice Program	4	123
Protective Order Court	—	144
Public Defender 48 Hour Bond Project	13	184
Regional Transit Start-Up Assistance	33	553
Rural Transit Assistance Program	2	1,187
Routine Airport Maintenance Program	14	11
Sheriff Crime Victim Services	—	71
Veterans Treatment Court	—	10
Victims of Crime Act	—	103
Victim Witness Services	—	265
Subtotal	375	6,183

(Continued)

Note 3. Detailed Notes on All Funds (Continued)

	Transfers Out	Transfers In
	(In Thousands)	
Nonmajor Special Revenue		
Road & Bridge	—	6,931
County Tourist Promotion	4	1,600
County Historical Commission	—	4
Coliseum Tourist Promotion	1,600	—
Courthouse Security	222	—
Court reporter Service	358	—
County Law Library	—	64
Juvenile Case Manager	60	—
1st Chance Program	11	—
Subtotal	2,255	8,599
Nonmajor Capital Projects		
County Capital Improvements	—	10,437
County Capital CO2023A	—	—
County Capital Tax CO2023B	—	—
Subtotal	—	10,437
Nonmajor Debt Service		
Taxable Cert of Oblig 2021	—	32
Taxable Cert of Oblig 2022A	—	415
Taxable Cert of Oblig 2022B	—	47
Taxable Cert of Oblig 2023C	—	36
Tax Anticipation Note 2022	62	—
Taxable Tax Note 2024	—	227
G O Refunding 2023A	—	62
Subtotal	62	819
Internal Service Fund		
Health and Life Benefits	2,500	—
Subtotal	2,500	—
Total For Nonmajor Governmental Funds	2,317	19,855
Grand total	$ 29,564	$ 29,564

Note 3. Detailed Notes on All Funds (Continued)

E. Leases, SBITAs, and Public Private Partnerships

Lease Liabilities

The County has entered into various leases as a lessee for equipment, land and buildings. These leases vary in the nature, substance, terms, and conditions dependent on the asset being leased. The County has entered into multiple lease agreements as a lessee to lease land with terms ranging from 11 to 46 years. The County has entered into multiple lease agreements as a lessee to lease buildings with terms ranging from six to eight years. The County is required to make monthly payments during the lease terms. In fiscal year 2024, the County entered into various leases for equipment with lease terms ranging from 33 to 60 months. The County is required to make payments varying between monthly and annual payments during the lease terms.

As of September 30, 2024, the County had 34 active leases with interest rates that range from 0.248 percent to 14.8283 percent.. As of September 30, 2024, the total combined value of the lease liability is $4.9 million, the total combined value of the short-term lease liability is $1.7 million. The leases had $6.0 thousand of variable payments, not included in the lease liability, within the fiscal year.

The future minimum lease payments for leases as of September 30, 2024, for the County are as follows:

Year ending September 30	Principal	Interest	Total
	(In Thousands)		
2025	$ 1,703	$ 147	$ 1,850
2026	1,414	104	1,518
2027	1,297	62	1,359
2028	354	26	380
2029	89	1	90
2030 - 2034	28	2	30
2035 - 2039	1	1	2
2040 - 2044	1	1	2
2045 - 2049	2	1	3
2050 - 2054	2	1	3
2055 - 2059	2	1	3
2060 - 2064	2	—	2
2065 - 2069	2	—	2
Total	$ 4,897	$ 347	$ 5,244

Note 3. Detailed Notes on All Funds (Continued)

The future minimum lease payments for land leases as of September 30, 2024, for the County are as follows:

Year ending September 30	Principal	Interest	Total
	(In Thousands)		
2025	$ 5	$ 1	$ 6
2026	5	1	6
2027	5	1	6
2028	6	1	7
2029	6	1	7
2030 - 2034	28	2	30
2035 - 2039	1	1	2
2040 - 2044	1	1	2
2045 - 2049	2	1	3
2050 - 2054	2	1	3
2055 - 2059	2	1	3
2060 - 2064	2	—	2
2065 - 2069	2	—	2
Total	$ 67	$ 12	$ 79

The future minimum lease payments for building leases as of September 30, 2024, for the County are as follows:

Year ending September 30	Principal	Interest	Total
	(In Thousands)		
2025	$ 172	$ 6	$ 178
2026	176	4	180
2027	180	3	183
2028	88	1	89
2029	83	—	83
Total	$ 699	$ 14	$ 713

The future minimum lease payments for equipment leases as of September 30, 2024, for the County are as follows:

Year ending September 30	Principal	Interest	Total
	(In Thousands)		
2025	$ 1,526	$ 140	$ 1,666
2026	1,233	99	1,332
2027	1,112	58	1,170
2028	596	24	620
Total	$ 4,467	$ 321	$ 4,788

Note 3. Detailed Notes on All Funds (Continued)

UMC leases equipment and office space, the terms of which expire in various years through 2028. Various leases include escalation in payments on the anniversary of the commencement of the lease at various intervals. The leases were measured based upon the aggregate incremental lease borrowing rate at lease commencement.

During the year ended September 30, 2024, UMC recognized $6.3 million of rental expense for variable payments, short term and cancellable leases that are not included in the measurement of lease liability.

The following is a schedule by year of payments under the leases as of September 30, 2024 for UMC.

Year ending September 30	Total to be Paid	Principal	Interest
		(In Thousands)	
2025	$ 6,641	$ 6,008	$ 633
2026	5,310	4,858	452
2027	3,780	3,475	305
2028	2,500	2,288	212
2029	1,872	1,732	140
2030-2034	3,449	3,243	206
Total	$ 23,552	$ 21,604	$ 1,948

ESD1 had no lease agreements as of September 30, 2024.

ESD2 had the following summarized lease agreements as of September 30, 2024.

Lease Agreement	Maturity Date	Remaining Term	Payment Amount	Interest Rate	Total Lease Liability	Amount
			(In Thousands)			
Copy machines – FDs	7/25/2029	4.83 years	$ 2	4.27%	$ 134	$ 124
Total Lease Agreements						$ 124

ESD2 leases copy machines for its administrative operations at each fire department. At the initial measurement, no interest rate was specified in the original lease agreements, and therefore, ESD2 used the risk-free rate at the initial measurement. The weighted average discount rate for the lease liability was 4.27% which was used to discount the monthly lease payments to recognize the right-to-use of these assets and the lease liability as of September 30, 2024. The leases renew automatically on a month-to-month basis at the end of the lease terms if the equipment is not returned; however, ESD2 anticipates returning the equipment at the end of the lease terms.

Note 3. Detailed Notes on All Funds (Continued)

A summary of the principal and interest amounts for the remaining ESD2 lease liability is as follows:

Year ending September 30	Principal	Interest	Total to be paid
		(In Thousands)	
2025	$ 24	$ 5	$ 29
2026	25	4	29
2027	26	3	29
2028	27	2	29
2029	23	—	23
Total	$ 125	$ 14	$ 139

Subscription liabilities

For the year ended September 30, 2024, the financial statements include the adoption of GASB Statement No. 96, *Subscription Based Information Technology Arrangements*. The primary objective of this statement is to enhance the relevance and consistency of information about the County's subscription activities. This statement establishes a single model for subscription of accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under this statement, the County is required to recognize a subscription liability and an intangible right-to-use subscription asset. As of September 30, 2024, the County had 56 active subscriptions with interest rates that range from 2.024 percent to 3.631 percent. The combined value of the subscription liability is $6.3 million and the total combined value of the short-term subscription liability is $3.0 million.

The future minimum lease payments for lease payments for SBITA leases as of September 30, 2024, for the County are as follows:

Year ending September 30	Principal	Interest	Total
		(In Thousands)	
2025	$ 3,008	$ 177	$ 3,185
2026	2,423	85	2,508
2027	656	25	681
2028	170	4	174
Total	$ 6,257	$ 291	$ 6,548

UMC has various SBITAs, the terms of which expire in various years through 2030. The subscription liabilities are measured at the present value of the subscription payments expected to be made during the subscription term. Variable payments based upon the use of the underlying asset are not included in the subscription liability because they are not fixed in substance. During the year ended September 30, 2024, UMC recognized approximately $16.6 million of subscription expense for variable payments not previously included in the measurement of the subscription liability.

Note 3. Detailed Notes on All Funds (Continued)

The following is a schedule by year of payments under the SBITAs as of September 30, 2024, for UMC:

Year ending September 30	Total to be paid	Principal	Interest
		(In Thousands)	
2025	$ 9,308	$ 8,603	$ 705
2026	7,426	6,989	437
2027	6,400	6,182	218
2028	1,450	1,379	71
2029	1,363	1,339	24
2030	187	185	2
Total	$ 26,134	$ 24,677	$ 1,457

Public Private Partnerships

The County has three public-private-partnerships as of September 30, 2024.

Clasico Kitchen Bar provides food and beverage sales concession at the County Sportspark for two five-year renewal periods. The concessionaire pays the County an annual license fee of 5% of gross receipts in the first year, 10% of gross receipts in the second year, and 15% of the gross receipts in years three through ten. During fiscal year 2024, the County received $48.0 thousand in variable payments for this contract.

Clasico Kitchen Bar provides food and beverage concession at the Ascarate Golf Course for two five-year renewal periods. The concessionaire pays the County an annual license fee of 5% of gross receipts in the first year, 10% of gross receipts in the second year, and 15% of the gross receipts in years three through ten. During fiscal year 2024, the County received $59.0 thousand in variable payments from this contract.

Olivas Aviation provides facility management and fuel operations at the Fabens Airport through a contract term with two 5-year renewal options for a maximum of ten years. If the monthly net income for Olivas Aviation is below $5 thousand the County will pay the difference. On a monthly basis, Olivas Aviation pays the County a fuel flowage fee of 5 cents per gallon of aviation fuel sold and remits to the County any hangar fees, aircraft parking fees, and landing fees collected during the month. The contract allows Olivas Aviation to use the Administrative Building to provide Fixed Base Operation (FBO) services at the Fabens Airport. During fiscal year 2024, the County received $1.3 thousand in variable payments from this contract.

The County has one Service Concession Agreements as of September 30, 2024:

Summit Foods Service, LLC provides inmate meals to prisoners in the County's Downtown and Jail Annex facilities. Meals are also available for purchase by employees and guests in the detention facilities upon request. The County pays a per meal rate to Summit Foods when invoiced monthly. Employees and guests requesting meals will pay for their own meals and the County will receive a 20% commission on the net sales of these non-prisoner meals. During fiscal year 2024 the County received no variable payments from this contract.

Note 3. Detailed Notes on All Funds (Continued)

The County has one Availability Payment Arrangements as of September 30, 2024:

El Paso Sports Commission, LLC (EPSC) for the Tourist Promotion Program. This contract is for providing marketing, soliciting, and conducting direct out of town tourist promotion and advertising and conducting public relations activities for sporting events, concerts, dances, tournaments, and other gatherings and to maximize the use of the Facility (indoor arena facilities, events center, hockey event center, and Coliseum), and provide food and beverage services at the facilities. For services performed by EPSC, the County shall pay an annual management fee in twelve monthly installments. In no event shall the total compensation paid in any one month to EPSC, including Tourist Promotion Compensation, management fee and operating expenses allowance not to exceed 83 percent of the average gross Hotel Occupancy Tax revenues received by the County in the prior three-month period. Per the contract, the management fee of $60.0 thousand per month was paid for fiscal year 2024.

F. Long-term Debt

Governmental funds have not been used to liquidate long-term liabilities in prior years except for RTU leases and SBITAs.

Changes in long-term obligations

The County issues general obligation bonds, certificates of obligation, tax notes, and revenue bonds to provide the resources for the acquisition and construction of capital assets. These bonds, certificates of obligation, and tax notes have been issued for both governmental and business-type activities. The ending balance of the general obligation bonds and certificates of obligation outstanding was $148.1 million for governmental activities. The County's outstanding direct borrowings and direct placements consisted of Certificates of Obligation Series 2016D, 2021 TWDB, 2022A TWDB, 2022B TWDB, 2023C TWDB, Taxable Tax Notes 2022, 2023A, 2023B, 2023C, 2023D, 2024, and State Infrastructure Bank Loans 2017 and 2020, and General Obligation Refunding Bonds 2023A with a total ending balance of $87.0 million for governmental activities. These debt instruments are secured by a pledge of ad valorem taxes. In the event of default, the obligations will accrue interest on the defaulted obligation until payment is made.

The County's outstanding direct placements of revenue bonds and certificate of obligation are $4.4 million for business-type activities. The revenue bonds and certificate of obligation are secured by a pledge of revenue from the water system. The certificate of obligation is also secured by a pledge of ad valorem taxes until revenues from the water system are sufficient to cover the debt service payments. In the event of default, the obligations will accrue interest on the defaulted obligation until payment is made.

The general obligation bonds and certificates of obligation are direct obligations of the County, payable from the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County in an amount sufficient to provide payment of principal and interest. All general obligation and certificates of obligation have principal maturities on February 15th. Interest is payable semi-annually on February 15th and August 15th, except for Certificates of Obligation Series 2016D which have principal payments on September 15th and interest payments on March 15th and September 15th and Tax Note 2023A which has interest payments on January 15th and July 15th, and principal payments beginning on January 15, 2028. Taxable Tax Note 2023B, Certificates of Obligation 2023A, and Taxable Certificates of Obligation 2023B have principal payable on August 15th with interest payable semi-annually on February 15th and August 15th. Taxable Certificates of Obligation Series 2021, 2022A, 2022B and 2023C are interest free.

Note 3. Detailed Notes on All Funds (Continued)

SIB loans 2017 and 2020 are obligations whereby the County borrowed funds from the State Infrastructure Bank to be repaid from the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County in an amount sufficient to provide payment of principal and interest. The County had established a policy to repay the loans from the M&O portion of the ad valorem tax rate, this policy was changed beginning in fiscal year 2021 to pay this debt from the I&S portion of ad valorem taxes. The loans have principal maturities due August 15th. Interest is payable semi-annually on February 15th and August 15th.

The general obligation bonds, certificates of obligation, tax notes, and loans currently outstanding for governmental activities are as follows:

Purpose	Interest Rates	Issue Date	Maturity Date	Amount (In Thousands)
General Obligation Refunding Bonds, Series 2015	5.00%	2015	2026	$ 5,365
General Obligation Refunding Taxable Bonds, Series 2015A	0.650-3.671%	2015	2026	3,030
General Obligation Refunding Bonds, Series 2016A	1.125-5.000%	2016	2032	23,280
General Obligation Refunding Taxable Bonds, Series 2016B	0.95-3.666%	2016	2032	18,105
Certificates of Obligation Bonds, Series 2016D	3.28%	2016	2032	2,890
General Obligation Refunding Bonds, Series 2017	5.00%	2017	2032	41,065
Taxable Certificates of Obligation, TWDB Loan 2021	0.0%	2021	2051	1,443
Taxable Certificates of Obligation, TWDB FIF Loan 2022	0.0%	2022	2052	19,338
Taxable Certificates of Obligation, TWDB FIF Loan 2022B	0.0%	2022	2053	2,292
Taxable Certificates of Obligation, TWDB FIF Loan 2023C	0.0%	2023	2054	1,780
SIB Loan S2017-005-01	1.85%	2017	2032	2,792
SIB Loan S2020-004-02	0.00-1.02%	2020	2040	3,931
Tax Note, Series 2023A	3.40%	2023	2030	16,175
Taxable Tax Note, Series 2023B	4.68%	2023	2028	20,040
Tax Note, Series 2023C	4.62%	2023	2030	6,545
Taxable Tax Note, Series 2023D	6.77%	2023	2025	1,500
General Obligation Refunding Bonds, Series 2023A	4.75%	2023	2026	4,910
Certificates of Obligation Bonds, Series 2023A	5.00%	2023	2038	15,135
Certificates of Obligation Bonds, Taxable Series 2023B	4.356-4.946%	2023	2035	42,090
Taxable Tax Note 2024	6.35%	2024	2025	$ 3,374
Total				$ 235,080

Note 3. Detailed Notes on All Funds (Continued)

The County's debt service requirements on long-term debt as of September 30, 2024, are as follows:

Year ending September 30	Governmental Activities			
	Bonds and Certificates of Obligation		Direct Borrowings and Direct Placements	
	Principal	Interest	Principal	Interest
	(In Thousands)			
2025	$ 12,325	$ 6,663	$ 13,792	$ 2,458
2026	8,685	6,226	12,426	1,716
2027	11,845	5,750	10,569	1,306
2028	11,305	5,192	11,618	746
2029	15,030	4,652	7,437	421
2030-2034	72,745	12,503	13,596	340
2035-2039	16,135	1,829	5,697	53
2040-2044	—	—	4,675	3
2045-2049	—	—	4,410	—
2050-2054	—	—	2,790	—
Total	$ 148,070	$ 42,815	$ 87,010	$ 7,043

Revenue Bonds and a Certificate of Obligation

The County also issued bonds and a certificate of obligation where the County pledged income derived from the acquired or constructed assets to pay debt service. The revenue bonds and certificate of obligation have principal maturities on February 15th. Interest is payable semi-annually on February 15th and August 15th. The revenue bonds and certificate of obligation outstanding for business-type activities are as follows:

Purpose	Interest Rates	Issue Date	Maturity Date	Amount
			(In Thousands)	
El Paso County Water System $1,050,000 East Montana Waterworks System Revenue Bonds, Series 1997-A	4.875%	1997	2037	$ 590
$272,000 Mayfair/Nuway Water System Revenue Bonds, Series 2012	2.25%	2012	2052	222
$500,000 Colonia Revolućion Water System Revenue Bonds, Series 2013	2.25%	2013	2053	411
El Paso County Sewer System $1,334,000 Desert Acceptance Taxable Certificate of Obligation, Series 2017	2.75%	2018	2057	1,205
El Paso County Hillcrest Water System $2,356,000 Texas Water System Revenue Bonds, Series 2022	2.375%	2022	2051	1,985
Total				$ 4,413

Note 3. Detailed Notes on All Funds (Continued)

Direct placement revenue bonds and certificate of obligation debt service requirements to maturity for business-type activities are as follows:

Year ending September 30	Business Type Activities	
	Direct Placements	
	Principal	Interest
	(In thousands)	
2025	$ 106	$ 118
2026	108	115
2027	121	112
2028	122	109
2029	124	106
2030-2034	684	467
2035-2039	691	361
2040-2044	577	280
2045-2049	651	195
2050-2054	693	114
2055-2059	536	39
Total	$ 4,413	$ 2,016

Current Year

On September 5, 2024, the County issued $3.4 million Tax Notes, Taxable Series 2024 to pay contractual obligations incurred or to be incurred (i) for the construction of any public work, (ii) for the purchase of materials, supplies, equipment, machinery, buildings, lands and rights-of-way for the County's authorized needs and purposes and (iii) to pay costs of professional services, including a service by a tax appraisal, engineer, architect, attorney, mapmaker, auditor, financial advisor, or fiscal agent; and to finance the costs incurred by the County in connection with capital improvements and renovations at various County facilities, including without limitation lighting improvements at courthouses, sub-courthouses, courthouse annexes, jails, judicial facilities, administrative facilities, airports, parks, and public safety facilities; and (iv) paying legal, fiscal and engineering fees in connection with these projects (collectively, the "Project"). The Taxable Tax Notes bear interest at a rate of 6.35%. The note is payable in full on August 15, 2025 for principal and interest.

Prior Years

On January 30, 2023, the County issued $16.2 million Tax Notes, Series 2023A for the purpose of paying all or a portion of the County's contractual obligations incurred in connection with: (i) improvements to the Medical Examiners Office, JPD security system replacement, JPD sanitary sewer line replacement, JPD roof & HVAC replacement, and (ii) paying legal, fiscal, and engineering fees in connection with such projects. The Tax Notes shall bear interest at a rate of 3.40 % with the first payment due January 15, 2024. The first principal payment is due January 15, 2028, and the final maturity is January 15, 2030.

On January 30, 2023, the County issued $25.2 million Tax Notes, Taxable Series 2023B will be used to finance (i) public safety infrastructure and (ii) the payment of professional services and costs of issuance related to the Taxable Notes. The Tax Notes shall bear interest at a rate of 4.68 %, with the first interest payment due February 15, 2024. The first principal payment is due August 15, 2024, and the final maturity is August 15, 2028.

Note 3. Detailed Notes on All Funds (Continued)

On March 14, 2023, the County issued General Obligation Refunding Bonds, Taxable Series 2023A in the par amount of $4.9 million with an interest rate of 4.75 percent. Interest is payable on February 15 and August 15 of each year, commencing on August 15, 2023, and principal payments are due February 15 of each year, commencing on February 15, 2025, and ending on February 15, 2026. The bonds were issued to refund a portion of the outstanding General Obligation Refunding Bonds, Series 2015 maturing on February 15, 2026, for a total par amount of $4.9 million. As a result of the refunding, the amount of $4.9 million of the 2015 Series bonds was considered an in-substance defeasance and, therefore, this amount is not presented in these financial statements. The full proceeds of the issuance were placed in an irrevocable escrow account on March 14, 2023. The escrow agent does not have any power or duty to invest, reinvest or make any substitutions to or to sell, transfer or otherwise dispose of the amounts held in escrow. The current refunding resulted in a difference between the reacquisition price of the new debt and the net carrying amount of the old debt of $371.0 thousand. This difference, reported in the accompanying financial statements in the deferred inflows category as a deferred gain on refunding, is amortized over the life of the new bond utilizing the straight-line method. As of September 30, 2024, the amount of defeased bonds still outstanding was $4.9 million and the related escrow balance was $4.9 million. The current refunding resulted in an increase in outstanding debt by $45.0 thousand and an economic gain of $7.0 thousand.

On April 27, 2023, the County issued $15.1 million Certificates of Obligation, Series 2023A (Tax-Exempt Certificates) and $42.1 million Certificates of Obligation, Taxable Series 2023B (Taxable Certificates) for the purpose of paying all or a portion of the County's contractual obligations incurred in connection with acquiring, constructing, renovating, remodeling, enlarging, expanding and/or equipping various County-owned facilities, to pay capitalized interest on the Tax-Exempt Certificates, and paying legal, fiscal and engineering fees in connection with such projects. The Tax-Exempt Certificates bear interest at a rate of 5.00%, with the first interest payment due February 15, 2024. The first principal payment is due August 15, 2034, and final maturity is August 15, 2038. The issuance resulted in a premium of $2.4 million. The Taxable Certificates have an average interest rate of 4.58 percent, with the first interest payment due February 15, 2024. The first principal payment is due August 15, 2025, and final maturity is August 15, 2035.

On July 12, 2023, the County issued $1.8 million Taxable Certificates of Obligation, Series 2023C for the purpose of paying all or a portion of the Issuer's contractual obligations incurred in connection with: (i) design, construction and installation of flood control, storm water and drainage improvements within the County; and (ii) paying legal, fiscal, and engineering fees in connection with such projects. The Certificates will not bear interest nor contain any interest payments, have a final maturity of February 15, 2054, and a first principal payment date of February 15, 2025.

Note 3. Detailed Notes on All Funds (Continued)

On July 20, 2023, the County issued $6.5 million Tax Note, Series 2023C and $2.5 million Taxable Tax Note, Series 2023D to pay contractual obligations incurred or to be incurred (i) for the construction of any public work, (ii) for the purchase of materials, supplies, equipment, machinery, buildings, lands and rights-of-way for the County's authorized needs and purposes and (iii) to pay costs of professional services, including a service by a tax appraisal engineer, engineer, architect, attorney, mapmaker, auditor, financial advisor, or fiscal agent; and to finance the costs incurred by the County in connection with acquiring, constructing, renovating, remodeling, enlarging, expanding and/or equipping (i) design, construction and installation of flood control, storm water and drainage improvements within the County; (ii) streets, roads, sidewalks and alleys, including bridges and intersections, street overlay, landscaping, lighting, signalization, traffic safety and operational improvements, culverts and related storm drainage and utility relocation, (iii) sheriff's department and public safety facilities, jails, juvenile detention facilities, or judicial facilities, and any facilities that are physically attached to the facilities described by this clause; (iv) County park facilities, including without limitation land acquisition, feasibility studies, park improvements, recreation and sports facilities, landscaping, irrigation, drainage, lighting, benches, pavilions, trails, walking paths, public restrooms, recreation centers, baseball fields, softball fields, parking facilities and related infrastructure; (v) constructing improving, renovating and equipping the County Airport in Fabens Texas, including without limitation land acquisition in connection therewith; (vi) telecommunications, wireless communications, information technology systems, applications, hardware, or software for facilities described above; and (vii) paying legal, fiscal and engineering fees in connection with these projects. The Tax-Exempt Tax Notes, Series 2023C bear interest at a rate of 4.62%, with the first interest payment due February 15, 2024. The first principal payment is due February 15, 2026, and final maturity is February 15, 2030. The Taxable Tax Notes, Series 2023D have an average interest rate of 6.77%, with the first interest payment due February 15, 2024. The first principal payment is due February 15, 2024, and final maturity is February 15, 2025.

On December 16, 2022, the County issued $2.4 million in Combination Tax and Surplus Revenue Certificates of Obligation, Taxable Series 2022B as a private placement with the Texas Water Development Board for the purpose of paying all or a portion of the County's contractual obligations incurred in connection with: (i) design, construction and installation of flood control, storm water and drainage improvements within the County; and (ii) paying legal, fiscal and engineering fees in connection with such projects. The Certificates will not bear interest nor contain any interest payments, have a final maturity of February 15, 2053, and a first principal payment date of February 15, 2024.

On December 6, 2022, the County issued $2.4 million Water System Revenue Bonds Taxable Series 2022 with an interest rate of 2.375%, payable twice a year on February 15 and August 15, commencing February 15, 2024, and ending February 15, 2063. The bonds are delivered in installments and as of September 30, 2024, the remaining amount of $967.0 thousand had been delivered. The bond proceeds are to be used to finance the water system improvements for Hillcrest Center. The bonds are payable from and equally and ratably secured solely by a prior lien on and pledge of the net revenues of the system.

On May 24, 2022, the County issued $20.7 million Combination Tax and Surplus Revenue Certificates of Obligation, (TWDB FIF Loan) Taxable Series 2022A as a private placement with the Texas Water Development Board for the purpose of paying all or a portion of the County's contractual obligations incurred in connection with: (i) design, construction and installation of flood control, storm water and drainage improvements within the County; and (ii) paying legal, fiscal and engineering fees in connection with such projects. The Certificates will not bear interest nor contain any interest payments, have a final maturity of February 15, 2052, and a first principal payment date of February 15, 2023.

Note 3. Detailed Notes on All Funds (Continued)

On July 27, 2022, the County issued $20.1 million in Taxable Tax Notes, Series 2022 for the purpose of paying all or a portion of County's contractual obligations incurred in connection with: (i) design, construction and installation of Ascension Road Improvements, Fabens Airport Pond, Mankato Pond, Mankato Crossing, Stage Coach Crossing, Overland Stage Crossing, O'Leary Crossing, Tamara Crossing, Hueco Mountain Crossing, Sparks Arroyo Discharge, Fabens Dam Improvements, Bradly Detention Pond, Desert Acceptance Linear Park, Fabens Airport T-hanger Design, John Hayes Construction Phase 1 Match, John Hayes Construction Phase 1, Fabens Sidewalk-Design Phase, PDN Trail – Design Phase, Montwood Design, Tornillo Sidewalks Construction, Montana Phase 2 ROW, SO Detention Facility Elevator Modernization, Freight Elevator Modernization, meeting management Equipment & System, Various Heavy Equipment, Dredging Ascarate Lake, 1 percent for Art, within the County; and (ii) paying legal, fiscal and engineering fees in connection with such projects. The Tax Notes matured February 15, 2024.

On May 15, 2021, the County issued $1.6 million in Combination Tax and Surplus Revenue Certificates of Obligation, Taxable Series 2021 as a private placement with the Texas Water Development Board for the purpose of paying all or a portion of County's contractual obligations incurred in connection with: (i) design, construction and installation of flood control, storm water and drainage improvements within the County; and (ii) paying legal, fiscal and engineering fees in connection with such projects. The Certificates will not bear interest nor contain any interest payments, have a final maturity of February 15, 2051, and a first principal payment date of February 15, 2022.

On May 18, 2020, Commissioners Court passed Resolution number 2020-0391 authorizing the application for a SIB Loan in the amount of up to $4.6 million. The Texas Transportation Commission, in Minute Order Number 115823 dated August 27, 2020, and Minute Order Number 115827 dated September 24, 2020, granted preliminary and final approval of the application from the County to borrow up to $4.6 million from the SIB, and authorized the executive director of the Department or his designee to enter into a financial assistance agreement with the County to finance the County's actual costs of construction necessary for the project. The County is developing an off-system project in El Paso County, Texas, to widen Pellicano Drive from two to six lanes, divided with bike lanes, pedestrian walkways, landscaping, and connection to Loop 375. The SIB Loan shall not bear interest from the deposit date until the third anniversary of the deposit date. From the third anniversary of the deposit date, the SIB Loan shall bear interest at the rate of 1.02% per annum. The SIB Loan is to be repaid over a period of no more than twenty years, with a final maturity of August 15, 2040. The Funds were received on January 15, 2021.

On November 15, 2017, the County entered into a State Infrastructure Bank Loan agreement (SIB Loan) with the Texas Department of Transportation (TXDOT) for a loan in the amount of $4.9 million at a 1.85% interest rate to finance the construction, improvement, operation, or repair of the I-10 Ramp Improvements between Airway and Viscount Boulevards located in El Paso County, Texas. The loan is for 15 years with payments beginning in 2018.

On December 21, 2017, the County issued $50.3 million General Obligation Refunding Bonds, Series 2017 to advance refund $53.9 million of the Certificates of Obligation, Series 2012 maturing on or after February 15, 2022, with a call date of February 15, 2021. This refunding resulted in a present value savings of 10.42% on the refunded bonds and a present value savings of 11.18% on the refunding bonds, and a net present value savings of $5.6 million. The bonds were issued at a premium of $9.9 million. The refunding reduced future debt service costs by $6.9 million and resulted in an economic gain of $5.6 million. The interest rate on the General Obligation Refunding bonds is 5.00% with principal and interest payments beginning on February 15, 2018, and final maturity on February 15, 2032. The liability associated with the defeased portion of the certificates of obligation was removed from the related payable. The defeased debt was redeemed in full in February 2021.

On April 10, 2018, the County issued $1.3 million Taxable Certificates of Obligation, Series 2017 to the U. S. Department of Agriculture – Rural Utilities System, for the purpose of constructing a sewer system in the Desert Acceptance subdivision of the County. The certificate of obligation is payable from a pledge of sewer system revenues and ad valorem taxes. The interest rate on the Certificates of Obligation, Series 2017 is 2.75% with the first interest payment beginning on August 15, 2018, principal payments beginning on February 15, 2019, and a final maturity on February 15, 2057.

Note 3. Detailed Notes on All Funds (Continued)

On April 14, 2016, the County issued General Obligation Refunding bonds, Series 2016A in the par amount of $48.8 million to refund a portion of the Certificates of Obligation, Series 2007 maturing on February 15, 2017 through 2032, for a total par amount of $33.7 million and General Obligation Refunding bonds, Series 2007 maturing on February 15, 2017 through 2032, for a par amount of $18.4 million. This refunding resulted in a present value savings of 8.88% on the refunded bonds and a present value savings of 9.47% on the refunding bonds, and a net present value savings of $4.6 million. The bonds were issued at a premium of $7.6 million. The refunding reduced future debt service costs by $55 million and resulted in an economic gain of $4.6 million. The defeased debt was redeemed in full in February 2018.

On April 14, 2016, the County issued General Obligation Refunding bonds, Taxable Series 2016B in the par amount of $40.7 million to refund a portion of the Certificates of Obligation, Series 2007 maturing on February 15, 2017 through 2032, for a total par amount of $22.6 million, General Obligation Refunding bonds, Series 2007 maturing on February 15, 2017 through 2032, for a par amount of $12.3 million, Certificates of Obligation, Series 2001 maturing on February 15, 2019 through 2022, for a total par amount of $1.1 million, Certificates of Obligation, Series 2012 maturing on February 15, 2017 through 2032, for a par amount of $1.3 million, and General Obligation Refunding Bonds, Series 2011 maturing on February 15, 2017 through 2022, for a par amount of $125 thousand. This refunding resulted in a present value savings of 5.15% on the refunded bonds and a present value savings of 4.73% on the refunding bonds, and a net present value savings of $1.9 million. The refunding reduced future debt service costs by $2.3 million and resulted in an economic gain of $1.9 million. The liability associated with the defeased portion of the debt was removed from the related payables. The defeased debt was redeemed in full in February 2022.

On July 21, 2016, the County issued Tax-exempt Certificates of Obligation, Series 2016D in the amount of $3.5 million for paying all or a portion of the issuer's contractual Obligations incurred for (i) constructing roof and other infrastructure improvements, renovations and equipment repairs/replacement to existing County facilities, including the County courthouse, sheriff's facilities, parks facilities, administrative services buildings, juvenile probation facilities and public works facilities; (ii) information technology equipment, software and related infrastructure, implementation and planning needs; (iii) constructing improving, renovating and equipping County parks and recreational facilities; (iv) constructing improving, renovating, equipping transit related infrastructure and acquiring rights-of-way therefor; (v) constructing reconstructing and improving streets, roads, sidewalks and alleys, including bridges and intersections, street overlay, landscaping, lighting signalization, traffic safety and operational improvements, culverts and related storm drainage and utility relocation, and the acquisition of land and interest in land as necessary therefor; and (vi) paying legal, fiscal and engineering fees in connection with those projects. This Certificate shall finally mature on September 15, 2032, but shall be payable in installments on the dates and in the principal installment amounts, and shall bear interest at a rate of 3.28%, calculated on the basis of basis of a 360-day year of twelve 30-day months.

On February 17, 2015, the County issued General Obligation Refunding bonds, Series 2015 in the par amount of $15.2 million to refund a portion of the Certificates of Obligation, Series 2012 bonds maturing on February 15, 2024, 2025, and 2026, for a total par amount of $17.3 million. This refunding resulted in a present value savings of 15.11% on the refunded bonds and a present value savings of 17.15% on the refunding bonds, with a net present value savings of $2.6 million. The bonds were issued at a premium of $3.9 million. The refunding reduced future debt service costs by $3.1 million and resulted in an economic gain of $2.6 million. The defeased debt was redeemed in full in February 2017.

On June 25, 2015, the County issued General Obligation Refunding Bonds, Taxable Series 2015A in the par amount of $8.7 million to refund a portion of Taxable Certificates of Obligation, Series 2007A maturing on February 15, 2019, through 2032, for a total par amount of $7.4 million. This refunding resulted in a present value savings of 11.38% on the refunded bonds and a present value savings of 9.69% on the refunding bonds and a net present value savings of $843 thousand. The bonds were issued at par. The refunding reduced future debt service costs by $1.9 million and resulted in an economic gain of $840 thousand. The defeased debt was redeemed in full in February 2018.

Note 3. Detailed Notes on All Funds (Continued)

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2024, was as follows:

	Funded by	Beginning Balance Restated	Additions	Reductions	Ending Balance	Due Within One Year
				(In Thousands)		
Governmental activities:						
Bonds payable:						
General obligation bonds	Debt service	$ 101,450	$ —	$ (10,605)	$ 90,845	$ 11,075
Certificates of obligation	Debt service	57,225	—	—	57,225	1,250
Bond Premium		13,158	—	(1,568)	11,591	1,568
Direct borrowings and direct placements:						
Certificates of Obligation:						
Certificates of Obligation Bonds 2016D	Debt service	3,200	—	(310)	2,890	320
Certificates of Obligation Bonds 2021 TWDB	Debt service	1,497	—	(54)	1,443	54
Certificates of Obligation Bonds 2022 TWDB	Debt service	20,028	—	(690)	19,338	690
Certificates of Obligation Bonds 2022B TWDB	Debt service	2,372	—	(80)	2,292	80
Certificates of Obligation Bonds 2023C TWDB	Debt service	1,780	—	—	1,780	60
General Obligation Refunding Bonds 2023A	Debt service	4,910	—	—	4,910	200
State Infrastructure Bank loan 2017	Debt service	3,113	—	(321)	2,792	327
State Infrastructure Bank loan 2020	Debt service	4,156	—	(225)	3,931	227
Taxable Tax Notes 2022	Debt service	4,618	—	(4,618)	—	—
Tax Notes 2023A	Debt service	16,175	—	—	16,175	—
Taxable Tax Notes 2023B	Debt service	25,170	—	(5,130)	20,040	6,960
Tax Notes 2023C	Debt service	6,545	—	—	6,545	—
Taxable Tax Notes 2023D	Debt service	2,535	—	(1,035)	1,500	1,500
Taxable Tax Notes 2024	Debt service	—	3,374	—	3,374	3,374
Total bonds payable & direct borrowings		267,932	3,374	(24,636)	246,671	27,685
Loan from direct borrowing	General Fund	—	800	(182)	618	139
Leases payable	General Fund	4,539	2,490	(2,131)	4,897	1,703
SBITAs payable	General Fund	8,935	2,545	(5,223)	6,257	3,008
Claims and judgments	General Fund	3,550	1,769	(1,481)	3,838	3,838
Contingent liabilities	General Fund	2,110	3,800	(2,110)	3,800	250
Compensated absences	General Fund	32,497	34,326	(32,497)	34,325	17,851
Net Pension Liability	General Fund	167,677	174,319	(83,291)	258,706	—
Total OPEB Liability	General Fund	47,947	10,456	(1,739)	56,664	1,733
Governmental activity						
Long-term liabilities		$ 535,187	$ 233,879	$ (153,290)	$ 615,776	$ 56,207
Business-type activities:						
Direct placements:						
Certificate of obligation		$ 1,228	$ —	$ (23)	$ 1,205	$ 23
Revenue bonds		2,658	967	(417)	3,208	83
Total bonds payable		3,886	967	(440)	4,413	106
Net Pension Liability		165	169	(84)	250	—
OPEB Liability		39	31	(2)	69	2
Business-type activity						
Long-term liabilities		$ 4,090	$ 1,167	$ (526)	$ 4,732	$ 108

Note 3. Detailed Notes on All Funds (Continued)

No-commitment debt

In the case of the long-term liabilities other than debt, the general fund or corresponding special revenue funds typically have been used to liquidate such obligations in prior years.

No-commitment debt is debt issued by the component unit or debt issued in the County's name on behalf of another entity, for which the County is not responsible for the repayment of the debt.

The following is a summary of the long-term debt at September 30, 2024, for the UMC component unit:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
			(In Thousands)		
Long-term debt					
General Obligation Refunding Bonds, Series 2017	$ 93,250	$ —	$ (2,925)	$ 90,325	$ 3,070
Combination Tax and Revenue Certificates of Obligation, Series 2013	125,495	—	(125,495)	—	—
General Obligation Refunding Bonds, Series 2013	82,370	—	(82,370)	—	—
Revenue Bonds, series 2023	55,000	—	—	55,000	1,370
General Obligation Refunding Bonds, Series 2024	—	187,120	—	187,120	6,360
Other long-term debt	894	—	(415)	479	479
	357,009	187,120	(211,205)	332,924	11,279
Plus bond premium	26,598	18,413	(21,336)	23,675	1,356
Total long-term debt	383,607	205,533	(232,541)	356,599	12,635
Other long-term liabilities					
Lease Liabilities	8,394	18,212	(5,002)	21,604	6,008
Subscription liabilities	31,856	3,151	(10,330)	24,677	8,603
Total long-term obligations	423,857	226,896	(247,873)	402,880	27,246

In April 2017, UMC refunded $107.8 Million of the then outstanding $110.0 million Series 2008A General Obligation Bonds with $106.8 million of Series 2017 General Obligation Refunding Bonds. Interest rates on the 2017 refunding bonds range from 4% to 5%. The 2017 bonds are secured by ad valorem tax. The maturity schedule of the 2017 bonds was consistently maintained with the 2008A bonds. As a result of the refunding UMC decreased its total debt service requirements by $8.3 million ($6.1 million present value) and incurred an accounting loss of approximately $6.5 million. The accounting loss on the debt refunding is being amortized into interest expense using a straight-line method over the term of the bond issuance, which matures in 2038. The balance of the deferred loss on the refunding is $4.3 million at September 30, 2024, and is included as a deferred outflow of resources on the component unit balance sheet. Any 2017 Bonds maturing after August 15, 2028, are subject to optional early redemption at par by UMC on or after August 15, 2027.

Note 3. Detailed Notes on All Funds (Continued)

In May 2013, the UMC issued $134.3 million in Series 2013 Combination Tax and Revenue Certificates of Obligation. Net proceeds were used to finance the renovation and improvements of the hospital annex, construct and equip new clinics in the East, Northeast, Central and West areas of the County including an emergency facility in the Northeast, renovate existing hospital inpatient floors and the acquisition of certain medical equipment and machinery for the main hospital campus. Interest rates for the Series 2013 bonds range from 3% to 5%. The Series 2013 Bonds are direct obligations of UMC and are payable from ad valorem tax. In 2024, UMC issued General Obligation Refunding Bonds, Series 2024 to refund $124.6 million of the certificates. The remaining balance of the certificates was paid in full in 2024.

In May 2013, UMC refunded $115.9 million of the $120 million Series 2005 Combination Tax and Revenue Bonds with $110.4 million of Series 2013 General Obligation Refunding Bonds. Interest rates range from 3% to 5%. The bonds are secured by an ad valorem tax. The maturity schedule of the 2013 refunding bonds was consistently maintained with the Series 2005 bonds. This refunding decreased UMC's total debt service requirement by $13.3 million and incurred an accounting loss of $10.6 million, which is being amortized using the straight-line method into interest expense over the life of the bonds, which matures in 2035. The balance on the deferred loss is $0 at September 30, 2024. In 2024, UMC issued 2024 bonds to refund $77.2 million of the 2013 Bonds. The remaining balance of the 2013 Bonds was paid in full in 2024.

In June 2023, UMC issued $55.0 million in Series 2023 Revenue Bonds. Interest varies and is set at Secured Overnight Financing Rate (SOFR) +2.07% *.8, which was 4.96% on September 30, 2024. Net bond proceeds were used to finance the acquisition, renovation and improvements and equipping a surgical center. This bond issuance is a direct obligation of UMC and is payable from operating revenue. The Certificates at the option of UMC, provide for early redemption bonds having stated maturities on and after August 15, 2024, in whole or in part, on August 15, 2023, or any date thereafter, at the par value thereof plus accrued interest at the date of redemption. The bonds are subject to redemption at the option of UMC prior to maturity on or after March 1, 2024, in principal amounts of $250 thousand or any integral multiple of $5 thousand in excess of thereof, at a redemption price of 100% of their principal amount plus accrued interest, if any.

In August 2024, UMC refunded $124.4 million of the $134.3 million 2013 Combination Tax and Revenue Certificates of Obligation and $77.2 of the $110.4 million Series 2013 General Obligation Refunding Bonds with $187.1 million of General Obligation Refunding Bonds, Series 2024. Interest rates on the 2024 refunding bonds is 5%. The 2024 Bonds are secured by an ad valorem tax. The Maturity schedule of the 2024 refunding bonds was consistently maintained with the Certificates and Series 2013 bonds. As a result of the refunding, UMC decreased its total debt service requirements by approximately $19.8 million and incurred an accounting gain of approximately $14.3 million. The accounting gain on the debt refunding is being amortized into interest expense using a straight-line method over the term of the debt issuance, which matures in 2043. The balance of the Deferred gain on the debt refunding is $14.2 million at September 30, 2024, and is included as a deferred inflow of resources. Any 2024 Bonds maturing after August 24, 2035 are subject to optional early redemption at par by UMC on or after August 15, 2034.

Note 3. Detailed Notes on All Funds (Continued)

Debt service requirements to maturity for the long-term debt obligations of UMC as of September 30, 2024 are as follows:

Year ending September 30	Principal	Interest	Total
	(In Thousands)		
2025	$ 10,800	$ 15,074	$ 25,874
2026	10,395	15,478	25,873
2027	10,920	14,957	25,877
2028	11,470	14,410	25,880
2029	12,040	13,836	25,876
2030-2034	69,780	59,590	129,370
2035-2039	88,760	41,051	129,811
2040-2044	91,225	17,331	108,556
2045-2049	12,025	4,432	16,457
2050-2054	15,030	1,629	16,659
	$ 332,445	$ 197,788	$ 530,233

The following is a summary of the long-term liabilities on September 30, 2024, for the ESD1 component unit:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
			(In Thousands)		
Long-term debt					
Notes payable	$ 29,868	$ 3,385	$ (1,744)	$ 31,509	$ 2,038
Net pension (asset) liability	(32)	(2)	—	(34)	—
Total long-term debt	$ 29,836	$ 3,383	$ (1,744)	$ 31,475	$ 2,038

ESD1 entered into a $18.0 million note agreement with Truist Bank to finance the acquisition and construction of a fire station. Interest is at 3.98% per annum payable in semi-annual installments, which are specified in the contract. The note matures in August 2042, requires annual principal payments and is secured by ad valorem taxes levied and assessed on the proceeds of taxable property in the District as well as real estate. The remaining principal is $17.1 million.

ESD1 entered into a $4.2 million note agreement with First Security Finance to finance the acquisition and construction of a fire station. Interest is at 2.85% per annum, payable in semi-annual installments, which are specified in the contract. The note matures in August 2041 and is secured by ad valorem taxes levied and assessed on the proceeds of taxable property in the District as well as real estate. The remaining principal is $3.9 million.

ESD1 entered into a $2.0 million note agreement with Zions Bank Corporation to finance the acquisition of a quint fire truck. Interest is at 4.69% per annum, payable in semi-annual installments, which are specified in the contract. The note matures in August 2033, requires annual principal payments and is secured by ad valorem taxes levied and assessed on the proceeds of taxable property in the district. The remaining principal is $2.0 million

Note 3. Detailed Notes on All Funds (Continued)

ESD1 entered into a $3.0 million note agreement with Branch Banking & Trust Company to finance the acquisition and construction of a fire station. Interest is at 3.95% per annum, payable in semi-annual installments, which are specified in the contract. The note matures in February 2037 and is secured by ad valorem taxes levied and assessed on taxable property in the District as well as real estate. The remaining principal is $2.5 million.

ESD1 entered into a $4.6 million note agreement with TIB –The Independent Bankers Bank to finance the acquisition and construction of a fire station. Interest is at 3.25% per annum and subsequently amended to 2.55% in December 2019, payable in semi-annual installments, which are specified in the contract. The note matures in September 2029 and is secured by ad valorem taxes levied and assessed on taxable property in the District as well as real estate. The remaining principal is $1.7 million.

ESD1 entered into a $1.4 million note agreement with ZMFU II, Inc. to finance the acquisition of a pumper brush fire truck. Interest is at 5.05% per annum, payable semi-annual installments, which are specified in the contract. The note matures in August 2033, requires annual principal payments and is secured by ad valorem taxes levied and assessed on the proceeds of taxable property in the District. The remaining principal is $1.3 million.

ESD1 entered into a $1.9 million note agreement with Truist Bank to finance the acquisition of a tiller fire truck. Interest is at 4.08% per annum, payable in semi-annual installments, which are specified in the contract. The note matures in August 2032 and is secured by ad valorem taxes levied and assessed on taxable property in the District. The remaining principal is $1.1 million.

ESD1 entered into a $1.2 million note agreement with TIB –The Independent Bankers Bank to finance the acquisition of real property. Interest is at 2.89% per annum, payable in semi-annual installments, which are specified in the contract. The note matures in September 2037 and is secured by ad valorem taxes levied and assessed on taxable property in the District as well as real estate. The remaining principal is $930.2 thousand.

ESD1 entered into a $1.0 million note agreement with TIB –The Independent Bankers Bank to finance the acquisition of real property. Interest is at 3.75% per annum, payable in semi-annual installments, which are specified in the contract. The note matures in August 2037 and is secured by ad valorem taxes levied and assessed on taxable property in the District as well as real estate. The remaining principal is $742.8 thousand.

ESD1 entered into a $733 thousand note agreement with TIB –The Independent Bankers Bank to finance the acquisition of 65 air regulators. Interest is at 1.79% per annum, payable in annual installments, which are specified in the contract. The note matures in September 2025 and is secured by ad valorem taxes levied and assessed on taxable property in the District. The remaining principal is $191.8 thousand.

Note 3. Detailed Notes on All Funds (Continued)

ESD1 entered into a $283.5 thousand note agreement with Holdings, LLC to finance the acquisition of a brush truck. Interest is at 2.19% per annum, payable in annual installments which are specified in the contract. The note matures in February 2027 and is secured by ad valorem taxes levied and assessed on the proceeds of taxable property in the District. The remaining principal is $127.0 thousand.

Debt service requirements to maturity for the long-term liability obligations of the ESD1 are summarized as follows:

Year ending September 30	Principal	Interest	Total
		(In Thousands)	
2025	2,038	1,165	3,203
2026	1,988	1,077	3,065
2027	2,039	1,009	3,048
2028	2,073	938	3,011
2029	2,155	867	3,022
2030-2034	9,197	3,275	12,472
2035-2039	7,714	1,659	9,373
2040-2043	4,305	322	4,627
	$ 31,509	$ 10,312	$ 41,821

The following is long-term debt at September 30, 2024, for the ESD2 component unit:

ESD2 entered onto a $3.4 million note agreement with Zions Bancorporation to finance vehicles. Interest is at 4.56% per annum, payable in semi-annual installments which are specified in the contract. The note matures in March 2033 and is secured by ad valorem taxes levied and assessed on taxable property within the District. The remaining principal is $3.2 million.

ESD2 entered into a $3.4 million note agreement with Independent Bankers Bank N. A. to finance vehicles. Interest is at 1.59% per annum, payable in annual installments, which are specified in the contract. The note matures in August 2027 and is secured by ad valorem taxes levied and assessed on taxable property within the District. The remaining principal is $1.7 million.

ESD2 entered into a $1.6 million note agreement with Southside Bank to finance Socorro Fire Station property and to renovate the station. Interest is at 5.75% per annum, payable in annual installments, which are specified in the contract. The note matures in March 2029 and is secured by ad valorem taxes levied and assessed on taxable property within the District. The remaining principal is $574.0 thousand.

ESD2 entered into a $680 thousand note agreement with Zion Bancorporation to finance a vehicle. Interest is at 4.10% per annum, payable in semiannual installments which are specified in the contract. The note matures in March 2028 and is secured by ad valorem taxes levied and assessed on taxable property within the District. The remaining principal is $470.0 thousand.

ESD2 entered into a $1.3 million note agreement with Southside Bank to refinance real estate and for improvements and repairs. Interest is at 5.79% per annum, payable in annual installments, which are specified in the contract. The note matures in March 2028 and is secured by ad valorem taxes levied and assessed on taxable property within the District. The remaining principal is $369.7 thousand.

Note 3. Detailed Notes on All Funds (Continued)

ESD2 entered into a $996 thousand note agreement with Southside Bank to purchase radio equipment. Interest is at 5.79% per annum, payable in annual installments, which are specified in the contract. The note matures in March 2027 and is secured by ad valorem taxes levied and assessed on taxable property within the District. The remaining principal is $321.7 thousand.

ESD2 entered into a $806 thousand note agreement with Southside Bank to refinance two buildings. Interest is at 5.79% per annum, payable in annual installments which are specified in the contract. The note matures in March 2028 and is secured by ad valorem taxes levied and assessed on taxable property within the District. The remaining principal is $242.9 thousand.

ESD2 entered into a $1.6 million note agreement with Southside Bank to finance San Elizario Fire Station. Interest is at 5.73% per annum, payable in annual installments, which are specified in the contract. The note matures in March 2025 and is secured by ad valorem taxes levied and assessed on taxable property within the District. The remaining principal is $149.9 thousand.

ESD2 entered into a $375 thousand note agreement with Southside Bank to finance a vehicle and equipment. Interest is at 5.38% per annum, payable in annual installments, which are specified in the contract. The note matures in April 2028 and is secured by ad valorem taxes levied and a vehicle. The remaining principal is $106.8 thousand.

ESD2 entered into a $350 thousand note agreement with Southside Bank to finance vehicles and equipment. Interest is at 5.49% per annum, payable in annual installments, which are specified in the contract. The note matures in March 2028 and is secured by ad valorem taxes levied. The remaining principal is $100.1 thousand.

ESD2 entered into a $1.3 million note agreement with Southside Bank to refinance fire stations. Interest is at 5.59% per annum, payable in annual installments, which are specified in the contract. The note matures in March 2024 and is secured by ad valorem taxes levied and assessed on taxable property within the District. The remaining principal is $0.

ESD2 entered into a $1.3 million note agreement with Southside Bank to refinance real estate and for improvements and repairs. Interest is at 5.79% per annum, payable in annual installments, which are specified in the contract. The note matures in March 2024 and is secured by ad valorem taxes levied and assessed on taxable property within the District. The remaining principal is $0.

ESD2 entered into a $480 thousand note agreement with Southside Bank to refinance the Tornillo Fire Station. Interest is at 5.59% per annum, payable in annual installments, which are specified in the contract. The note matures in March 2024 and is secured by ad valorem taxes levied and assessed on taxable property within the District. The remaining principal is $0.

Debt service requirements to maturity for the long-term debt obligations of the ESD2 are summarized as follows:

Year ending September 30	Principal	Interest	Total
		(In Thousands)	
2025	$ 1,516	$ 279	$ 1,795
2026	1,415	224	1,639
2027	1,460	175	1,635
2028	805	126	931
2029	478	88	566
2030-2034	1,585	149	1,734
	$ 7,259	$ 1,041	$ 8,300

Note 3. Detailed Notes on All Funds (Continued)

G. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by the granting agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, or expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the government. Presently, an amount of $3.8 million for probable losses has been accrued as a contingency and is reported in the government-wide financial statements. Of this amount, $250 thousand is reported due within one year and $3.6 million due in more than one year. As of the date of issuance of these financial statements an estimate of a possible loss or range of loss cannot be made and a contingency is not recorded in these financial statements for two additional lawsuits.

Federal and State funding – the County participates in numerous federal and state programs which are governed by various rules and regulations of the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at September 30, 2024, may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

Rebatable arbitrage is evaluated and estimated on an annual basis. At September 30, 2024, there were no liabilities recorded.

In the normal course of business, UMC is from time to time, subject to allegations that may or do result in litigation. Some of these allegations are in areas not covered by UMC’s self-insurance program or by commercial insurance. UMC evaluates such allegations by conducting investigations to determine the validity of each potential claim. Based upon the advice of legal counsel, management records an estimate of the amount of ultimate expected loss, if any, for each. Events could occur that would cause the estimate of ultimate loss to differ materially in the near term.

ESD1 is party to legal proceedings, which normally occur in governmental operations. These legal proceedings are not likely to have a material adverse impact on the financial statements of ESD1, and therefore, no liability has been accrued at September 30, 2024.

ESD2 is subject to potential litigation in the normal course of its operations. In management’s opinion, ESD2 is adequately insured to cover the cost, if any, of such litigation. Management does not believe that any current pending litigation will result in a significant financial impact to the District.

H. Deferred Compensation

The County 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. Contributions to the plan are administered by Nationwide Retirement Solutions, VOYA, and VALIC, as third party administrators. In accordance with the provisions of the IRC Section 457(g), the plan assets are in custodial accounts for the exclusive benefit of the plan participants and beneficiaries. The County provides neither administrative services nor investment advice to the plans. Therefore, in accordance with GASB 97, no fiduciary relationship exists between the County and the deferred compensation pension plans. At September 30, 2024, the plan assets were valued at $53.3 million.

Note 3. Detailed Notes on All Funds (Continued)

UMC for the EPCH sponsors a 401(k) defined contribution plan covering substantially all employees. The Plan document includes required matching contributions subject to formulas outlined in the plan document, and also allows EPCH to make additional discretionary contributions. Retirement expense for the 401(k) defined contribution plan was approximately $3.2 million for 2024.

On September 1, 2020, ESD1 established a 457(b) non-qualified Deferred Compensation Plan for employees to be eligible to receive benefits. The Plan is administered by National Benefit Services, LLC and is a defined contribution plan. Under the terms of the Plan, all employees are eligible to participate as of their first day of employment without limit on their salary deduction contributions. There are no employer contributions under the plan. Employee contributions to the Plan become 100% vested immediately. The Plan was made retroactively effective to January 1, 2020.

ESD1 management has no ability to direct funds contributed into the Plan. In addition, management has adopted the provision of GASB 97 - Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans, under which defined contribution pension plans and certain 457 Plans are provided an exemption from being recognized as fiduciary component units. Therefore, Management has concluded that the Plan does not meet the criteria established by GASB 84, Fiduciary Activities, which would require the Plan to be recognized as a fiduciary component unit. Accordingly, the Plan assets, liability and fund balance have not been presented as a Pension trust fund.

I. Pension Obligations

Texas County and District Retirement System (TCDRS)

Plan Description - TCDRS is a statewide, agent multiple employer, public employee retirement system. The system provides retirement, disability, and survivor benefits. The system is administered by a Board of Trustees appointed by TCDRS. Each participating employer in TCDRS has a separate plan. Benefit provisions are contained in a plan document and were established and can be amended by the governing body of the County, UMC, ESD1, and ESD2 for their separate plans within the options available in the state statutes governing TCDRS. Members can retire at age 60 and above with eight or more years of service, for the County and ESD2, with 20 years of service regardless of age; for UMC, with 30 years of service regardless of age; for UMC, ESD1, and ESD2, when the sum of their age and years of service equals 75 or more. Members of the County, UMC, and ESD2 plans are vested after eight years of service, ESD1 after 5 years of service. ESD1 started with TCDRS on October 1, 2018, and uses the terms established under the TCDRS Act, these terms may be amended on January 1st of each year in conformity with the TCDRS Act. Members must leave their accumulated contributions in the plans to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer. Benefit amounts under each plan are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the respective governing bodies within the actuarial constraints imposed by the TCDRS Act so the resulting benefits can be expected to be adequately financed by the commitment of the respective entities to contribute to the plan. By law, the employee accounts earn 7 percent interest on beginning of the year balances annually. At retirement, death, or disability, the account is matched at an employer set percentage and is then converted to an annuity. The match for the County, ESD1, and ESD2 is 250 percent, 200 percent match for UMC, and UMC contributed approximately $23.4 million or 7.53 percent..

TCDRS in the aggregate issues an Annual Comprehensive Financial Report (Annual Report) on a calendar year basis. The Annual Report is available upon written request from the TCDRS Board of Trustees at: Barton Oaks Plaza IV Ste. 500, 901 S. MoPac Expy., Austin, Texas 78746 or from the website www.tcdrs.org.

Note 3. Detailed Notes on All Funds (Continued)

For the County, all full- and part-time non-temporary employees participate in the plan, regardless of the number of hours they work in a year. Employees in a temporary position are not eligible for membership. UMC's plan covers substantially all employees other than those employed by EPCH. ESD1 and ESD2's plans covers all regular full and part-time non-temporary employees. Employees covered by the respective plans at December 31, 2022, and 2023, are:

	County		UMC		ESD1		ESD2	
	2022	2023	2022	2023	2022	2023	2022	2023
Inactive employees or beneficiaries currently receiving benefits	1,829	1,916	954	1,007	1	1	—	—
Inactive employees entitled to but not yet receiving benefits	1,948	2,060	4,093	4,303	4	5	19	19
Active employees	2,949	3,092	3,471	3,884	17	26	30	33
	6,726	7,068	8,518	9,194	22	32	49	52

Funding Policy - The County, UMC and ESD2 have elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The respective plans are funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the elected rate of 19.11 percent for the months of the accounting year in 2023. Beginning in January 2024, the County contributed using an actuarially determined rate of 19.43 percent. UMC employer contribution rate for the fiscal years 2024 and 2023 was 7.53 percent and 7.61 percent, respectively. ESD1 and ESD2 contribution rates are based on the TCDRS funding policy adopted by the TCDRS board of trustees and must conform to the TCDRS Act.

The County's contributions to TCDRS for the year ended September 30, 2024, were $43.7 million and equal to the required contributions. UMC contributed approximately $23.4 million or 7.53 percent in fiscal year 2024 to the Plan. ESD1 and ESD2 must contribute amounts equal to the required contributions each year.

The contribution rates payable by the employee members for calendar year 2023 were: County, 7 percent; UMC, 5 percent; ESD1, 7 percent, and ESD2, 7 percent.

Net Pension Liability – The TCDRS Net Pension Liability (NPL) for the County, UMC, ESD1 and ESD2 was measured as of December 31, 2023, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by actuarial valuation as of that date.

Actuarial Assumptions - The total pension liability in the December 31, 2023, actuarial valuation was determined using actuarial assumptions applied to all periods included in the measurement, which can be found in the required supplemental data as a note to the respective employer contribution schedules.

All actuarial assumptions that determined the total pension liability as of December 31, 2023, were based on the results of an actuarial experience study over the 2017-2020, except when required to be different by GASB 68.

Note 3. Detailed Notes on All Funds (Continued)

The total pension liability in the December 31, 2023, actuarial valuation was determined using the actuarial assumptions for inflation of 2.5 percent and investment rate of return of 7.5 percent. Annual salary increase rates assumed for individual members vary by length of service and entry-age group. The annual rates consist of a general wage inflation component of 3.0 percent (made up of 2.50 percent inflation and 0.5 percent productivity increase assumptions) and a merit, promotion and longevity component that on average approximates 1.7 percent per year for a career employee. Other assumptions include employer specific economic assumptions related to growth in membership of 0.0 percent and payroll funding growth of 3.0 percent for funding calculations. The payroll growth assumption is for the aggregate covered payroll of the employer.

The source of the mortality assumptions is as follows;

Depositing members	135% of Pub-2010 General Employees Amount-weighted Mortality Table for males and 120% Pub-2010 General Employees Amount-Weighted Mortality Table for females,both projected with 100% of the MP-2021 Ultimate Scale after 2010.
Service retirees, beneficiaries and non-depositing members	135% of Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for males and 120% Pub-2010 General Healthy Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.
Disabled retirees	160% of Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for males and 125% Pub-2010 General Disabled Retirees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 Ultimate scale after 2010.

Changes since the prior actuarial valuation - There were no changes of assumptions or other inputs that affected measurement of the total pension liability during the measurement period. There were also no changes to benefit terms that affected the measurment of the total pension liability during the measurement period.

The long-term expected rate of return - on TCDRS assets are determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2024 information for a ten year time horizon.

Note that valuation assumption for long-term expected return is re-assessed in detail at a minimum of every four years, and is based on a long-term time horizon. The TCDRS Board of Trustees adopted the current assumption at their March 2021 meeting. The assumption for the long-term expected return is reviewed annually for continued compliance with the relevant actuarial standards of practice. Milliman, the actuary, relies on the expertise of Cliffwater in this assessment.

Note 3. Detailed Notes on All Funds (Continued)

The TCDRS target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table for the County, UMC, ESD1 and ESD2:

County, UMC, ESD1 and ESD2:

Asset Class	Benchmark	Target Allocation[1]	Geometric Real Rate of Return (Expected Minus Inflation)[2]
US Equities	Dow Jones U.S. Total Stock Market Index	11.50%	4.75%
Global Equities	MSCI World (net) Index	2.50%	4.75%
International Equities - Developed Markets	MSCI World Ex USA (net)	5.00%	4.75%
International Equities - Emerging Markets	MSCI Emerging Markets (net) Index	6.00%	4.75%
Investment-Grade Bonds	Bloomberg U.S. Aggregate Bond Index	3.00%	2.35%
Strategic Credit	FTSE High-Yield Cash-Pay Capped Index	9.00%	3.65%
Direct Lending	Morningstar LSTA US Leveraged Loan TR USD Index	16.00%	7.25%
Distressed Debt	Cambridge Associates Distressed Securities Index[3]	4.00%	6.90%
REIT Equities	67% FTSE NAREIT All Equity REITs Index + 33% S&P Global REIT (net) Index	2.00%	4.10%
Master Limited Partnerships (MLPs)	Alerian MLP Index	2.00%	5.20%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index[4]	6.00%	5.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index[5]	25.00%	7.75%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	6.00%	3.25%
Cash Equivalents	90-Day U. S. Treasury	2.00%	0.60%
		100.00%	

[1] Target asset allocation adopted at the March 2024 TCDRS Board meeting.

[2] Geometric real rates of return equal the expected return for the asset class minus the assumed inflation rate of 2.2%, per Cliffwater's 2024 capital market assumptions.

[3] Includes vintage years 2005-present of Quarter Pooled Horizon IRRs

[4] Includes vintage years 2007-present of Quarter Pooled Horizon IRRs

[5] Includes vintage years 2006-present of Quarter pooled Horizon IRRs.

Note 3. Detailed Notes on All Funds (Continued)

Discount Rate - The discount rate used to measure the total pension liability was 7.6%. There was no change in the discount rate since the previous year. The discount rate is the single rate of return that, when applied to all projected benefit results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using long-term expected rate of return on pension plan investments.

2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Changes in the total pension liability, plan fiduciary net position and the net pension liability for the year ended December 31, 2023, for the County are:

	Total Pension Liability	Increase (Decrease) Fiduciary Net Position	Net Pension Liability (Asset)
		(In Thousands)	
Balances at December 31, 2022	$ 1,416,366	$ 1,249,374	$ 166,992
Changes for the Year:			
Service Cost	32,010	—	32,010
Interest on total pension liability[(1)]	107,614	—	107,614
Effects of plan changes[(2)]	135,465	—	135,465
Effect of economic/demographic gains or losses	7,628	—	7,628
Refund of contributions	(1,975)	(1,975)	—
Benefit payments	(64,017)	(64,017)	—
Administrative expenses	—	(718)	718
Member contributions	—	14,875	(14,875)
Net investment income	—	137,201	(137,201)
Employer contributions	—	40,561	(40,561)
Other[(3)]	—	(290)	290
Balances at December 31, 2023	$ 1,633,091	$ 1,375,011	$ 258,080

(1) Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

(2) Reflects plan change adopted effective in 2024. Also reflects increase in substantively automatic COLA valued.

(3) Relates to allocation of system-wide items.

Note 3. Detailed Notes on All Funds (Continued)

Changes in the total pension liability, plan fiduciary net position and the net pension liability for the year ended September 30, 2024, for UMC are:

	Total Pension Liability	Increase (Decrease) Fiduciary Net Position	Net Pension Liability (Asset)
		(In thousands)	
Balances at September 30, 2023	$ 665,236	$ 598,935	$ 66,301
Changes for the year:			
Service cost	22,503	—	22,503
Interest on total pension liability[1]	51,400	—	51,400
Effect of plan changes[2]	—	—	—
Effect of economic/demographic gains or losses	7,594	—	7,594
Refund of contributions	(1,629)	(1,629)	—
Benefit payments	(21,637)	(21,637)	—
Administrative expenses	—	(353)	353
Member contributions	—	13,775	(13,775)
Net investment income	—	65,937	(65,937)
Employer Contributions	—	20,965	(20,965)
Other changes[3]	—	820	(820)
Balances at September 30, 2024	$ 723,467	$ 676,813	$ 46,654

[1] Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

[2] Reflects plan changes adopted effective in 2024.

[3] Relates to allocation of system-wide items.

Note 3. Detailed Notes on All Funds (Continued)

Changes in the total pension liability, plan fiduciary net position and the net pension liability for the year ended December 31, 2023, for ESD1 are:

	Total Pension Liability	Fiduciary Net Position	Net Pension Liability (Asset)
		(In Thousands)	
Balances at December 31, 2022	$ 347	$ 379	$ (32)
Changes for the year:			
Service cost	115	—	115
Interest on total pension liability[1]	35	—	35
Effect of plan changes[2]	9	—	9
Effect of economic/demographic gains or losses	103	—	103
Refund of contributions	(4)	(4)	—
Benefit payments	(1)	(1)	—
Member contributions	—	78	(78)
Net investment income	—	44	(44)
Employer Contributions	—	132	(132)
Other changes[3]	—	10	(10)
Balances at December 31, 2023	$ 604	$ 638	$ (34)

[1] Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

[2] Reflects plan changes adopted effective in 2024.

[3] Relates to allocation of system-wide items.

Note 3. Detailed Notes on All Funds (Continued)

Changes in the total pension liability, plan fiduciary net position and the net pension liability for the year ended December 31, 2023, for ESD2 are:

	Total Pension Liability	Increase (Decrease) Fiduciary Net Position	Net Pension Liability (Asset)
		(In Thousands)	
Balances at December 31, 2022	$ 1,844	$ 1,862	$ (18)
Changes for the year:			
Service cost	248	—	248
Interest on total pension liability[1]	156	—	156
Effect of economic/demographic gains or losses	(5)	—	(5)
Refund of contributions	(65)	(65)	—
Benefit payments	(3)	(3)	—
Administrative expenses	—	(1)	1
Member contributions	—	111	(111)
Net investment income	—	207	(207)
Employer Contributions	—	178	(178)
Other changes[3]	—	12	(12)
Balances at December 31, 2023	$ 2,175	$ 2,301	$ (126)

[1] Reflects the change in the liability due to the time value of money. TCDRS does not charge fees or interest.
[2] Relates to allocation of system-wide items.

Note 3. Detailed Notes on All Funds (Continued)

Sensitivity Analysis - The following present the net pension liability, calculated using the discount rate of 7.60 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.60 percent) or one percentage point higher (8.60 percent) than the current rate.

	1% Decrease 6.60%	Current Discount Rate 7.60%	1% Increase 8.60%
	(In Thousands)		
County:			
Total pension liability	$ 1,866,375	$ 1,633,091	$ 1,439,607
Fiduciary net position	1,375,011	1,375,011	1,375,011
Net pension liability/ (asset)	$ 491,364	$ 258,080	$ 64,596
UMC:			
Net pension liability/ (asset)	$ 158,474	$ 46,654	$ (44,965)
ESD1:			
Total pension liability	$ 713	$ 604	$ 515
Fiduciary net position	638	638	638
Net pension liability/ (asset)	$ 75	$ (34)	$ (123)
ESD2:			
Total pension liability	$ 2,603	$ 2,175	$ 1,827
Fiduciary net position	2,301	2,301	2,301
Net pension liability/ (asset)	$ 302	$ (126)	$ (474)

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions - Pension expense recognized by the County in the reporting period for TCDRS amounted to $162.3 million. As of September 30, 2024, the County had deferred inflows and outflows of resources related to pensions as follows:

	Deferred Inflows of Resources	Deferred Outflows of Resources
	(In Thousands)	
Differences between expected and actual experience	$ 2,881	$ 9,774
Changes in assumptions	—	17,106
Net difference between projected and actual earnings	—	5,479
Changes in proportionate share	16	16
Contributions made subsequent to measurement date	—	33,902
	$ 2,897	$ 66,277

Note 3. Detailed Notes on All Funds (Continued)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:	(In Thousands)
2024	$ 8,727
2025	(2,156)
2026	29,918
2027	(7,010)
2028	—
Thereafter	—
	$ 29,479

The $33.9 million reported as deferred outflows of resources related to pensions resulted from County contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended September 30, 2025.

At September 30, 2024, the County reported a payable of $4.7 million to TCDRS for the outstanding amount of contributions to the pension plan for the year then ended.

For the year ended September 30, 2024, UMC recognized pension expense of approximately $19.1 million. At September 30, 2024, UMC reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	(In Thousands)	
Differences between expected and actual experience	$ 8,084	$ —
Net difference between projected and actual earnings on pension plan investments	4,029	—
Contributions made subsequent to measurement date	18,347	—
	$ 30,460	$ —

At September 30, 2024, UMC reported approximately $18.3 million as deferred outflows of resources related to pensions resulting from UMC contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability at September 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ending September 30:	(In Thousands)
2025	$ 782
2026	343
2027	14,983
2028	(3,995)
	$ 12,113

Note 3. Detailed Notes on All Funds (Continued)

For the year ended September 30, 2024, the ESD1 reported pension expense of $59.0 thousand. At September 30, 2024, deferred outflows of resources and deferred inflows of resources related to pensions were reported from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
	(In Thousands)	
Differences between expected and actual experience	$ —	$ 128
Changes in assumptions	—	5
Net difference between projected and actual earnings	—	17
Contributions made subsequent to measurement date	—	157
	$ —	$ 307

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ending December 31:	(In Thousands)
2024	$ 181
2025	24
2026	28
2027	18
2028	16
Thereafter	38
	$ 305

For the year ended September 30, 2024, the ESD2 reported pension expense of $156 thousand. At September 30, 2024, deferred outflows of resources and deferred inflows of resources related to pensions were reported from the following sources:

	Deferred Inflows of Resources	Deferred Outflows of Resources
	(In Thousands)	
Differences between expected and actual experience	$ 20	$ 35
Changes in assumptions	2	47
Net difference between projected and actual earnings	71	104
Contributions made subsequent to measurement date	—	151
	$ 93	$ 337

Note 3. Detailed Notes on All Funds (Continued)

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ending December 31:	(In Thousands)
2025	$ 22
2026	59
2027	7
2028	5
2029	(1)
Thereafter	—
	$ 92

On September 30, 2024, ESD2 reported a payable of $29.7 thousand to TCDRS for the outstanding amount of contributions to the pension plan for the year then ended.

Texas Emergency Services Retirement System (TESRS)

Except for presenting fiscal year 2024 contributions made by the County and each ESD, management has elected to present plan year 2023 balances for the TESRS plan in this report. This is due to the delayed availability of the Plan's audit report and GASB No. 68 report for the plan year ended August 31, 2024. Management believes the County's share of the Plan's 2024 activity is not material for financial reporting and for fair presentation of the County's activities for fiscal year 2024. Furthermore, management intends to include current data for the plan in future reports when the information is released in a timely manner.

Plan Description - ESD1 and ESD2 offer a retirement plan to eligible members through the TESRS. TESRS administers a cost-sharing multiple employer pension system (the System) established and administered by the State of Texas to provide pension benefits for emergency services personnel who serve without significant monetary remuneration. TESRS is an agency of the State of Texas and its financial records comply with state statutes and regulations. The nine member Board of Trustees, appointed by the Governor, establishes policy for the administration of the TESRS.

The TESRS was created as a standalone agency by the 83rd Legislature via the passage of SB 220, effective September 1, 2013, to assume the related functions of the abolished Office of the Fire Fighters' Pension Commissioner. While the agency is new, the System has been in existence since 1977. TESRS, which is under the authority of Title 8, Subtitle H, Chapters 861-865 of the Texas Government Code, provides death and disability benefits to active volunteer fire fighters and first responders, and a pension to members with vested service, as well as to their survivor/beneficiaries. For financial reporting purposes, the State of Texas is considered the primary reporting government. TESRS' financial statements are included in the State's Annual Comprehensive Financial Report. TESRS issues a publicly available Annual Financial Report, which includes financial statements, notes, and required supplementary information, which can be obtained at www.tesrs.org. The separately issued actuarial valuations which may be of interest are also available at the same link.

Benefits Provided – Senate Bill 411, 65th Legislature, Regular Session (1977), created TESRS and established the applicable benefit provisions. The 79th Legislature, Regular Session (2005), re-codified the provisions and gave the TESRS Board of Trustees authority to establish vesting requirements, contribution levels, benefit formulas, and eligibility requirements by board rule. The benefit provisions include retirement benefits as well as death and disability benefits. Members are 50 percent vested after the tenth year of service, with the vesting percent increasing 10 percent for each of the next five years of service so that a member becomes 100 percent vested with 15 years of service.

Note 3. Detailed Notes on All Funds (Continued)

Upon reaching age 55, each vested member may retire and receive a monthly pension equal to his vested percent multiplied by six times the governing body's average monthly contribution over the member's years of qualified service. For years of service in excess of 15 years, this benefit is increased at a rate of 6.2 percent compounded annually. There is no provision for automatic post-retirement benefit increases.

On and off-duty benefits and on-duty disability benefits are dependent on whether or not the member was engaged in the performance of duties at the time of death or disability. Death benefits include a lump sum amount or continuing monthly payments to a member's surviving spouse or dependent children.

Funding Policy – Contributions are made by governing bodies for the participating departments. No contributions are required from the individuals who are members of the System, nor are they allowed. The governing bodies of each participating department are required to make contributions for each month a member performs emergency services for a department (the minimum contribution is $36 per member and the department may make a higher monthly contribution for its members). This is referred to as a Part One contribution, which is the legacy portion of the System contribution that directly impacts future retiree annuities.

The state is required to contribute an amount necessary to make the System "actuarially sound" each year, which may not exceed one-third of the total of all contributions made by participating governing bodies in a particular year.

The board rule defining contributions was amended effective July 27, 2014, to add the potential for actuarially determined Part Two contributions that would be required only if the expected future annual contributions from the state are not enough with the Part One contributions to provide an adequate contribution arrangement as determined by the most recent actuarial valuation. This Part Two portion, which is actuarially determined as a percentage of the Part One portion (not to exceed 15 percent), is to be actuarially adjusted every two years based on the most recent actuarial valuation. Based on the August 31, 2023, actuarial valuation, the Part Two contributions are not required for an adequate contribution arrangement.

Additional contributions may be made by governing bodies within two years of joining the System, to grant up to 15 years of credit for service per member. Prior service purchased must have occurred before the department began participation in the System.

The contribution requirement per active emergency services personnel member per month is not actuarially determined. Rather, the minimum contribution provisions were set by board rule, and there is no maximum contribution rate.

For the fiscal year ending September 30, 2024, ESD1 contributed $10.0 thousand to TESRS.

The County makes semi-annual contributions to the TESRS on behalf of both Emergency Services Districts. The County's total contribution to TESRS for FY2024 was $83.3 thousand.

The State made contributions to the TESRS on behalf of ESD1 in the amount of $13.4 thousand and ESD2 in the amount of $21.3 thousand.

Note 3. Detailed Notes on All Funds (Continued)

The pension expense for ESD1 and ESD2 are based on their proportionate share of the collective pension expense based on TESRS' fiscal year ended August 31, 2024, as shown in the following table:

	ESD1 Pension Expense	ESD2 Pension Expense	Total Pension Expense TESRS
	(In Thousands)		
Service Cost	$ 13	$ 20	$ 33
Interest	95	151	246
Projected earnings on pension plan investments	(71)	(113)	(184)
Amortization of differences between projected and actual earnings on plan investments	34	54	88
Amortization of changes of assumptions	(1)	(2)	(3)
Amortization of differences between expected and actual experience	7	12	19
Amortization of changes in proportionate share	(2)	(30)	(32)
Pension plan administrative expense	3	4	7
Changes in benefit provisions	—	—	—
	$ 78	$ 96	$ 174

Actuarial Assumptions - The total pension liability in the August 31, 2023, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	N/A
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

Mortality rates were based on the PubS-2010 (public safety) below-median income mortality tables for employees and for retirees, projected for mortality improvement generationally using projection scale MP-2019.

Note 3. Detailed Notes on All Funds (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which the expected future net real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These components are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage (currently 4.6 percent) and by adding expected inflation (3.00 percent). In addition, the final 7.5 percent assumption was selected by rounding down. The target allocation and expected arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Allocation	Target	Long-term Expected Net Real Rate of Return
Equities		
Large cap domestic	20%	5.83%
Small/mid cap domestic	10%	5.94%
Developed international	15%	6.17%
Emerging markets	5%	7.36%
Global Infrastructure	5%	6.61%
Real estate	10%	4.48%
Multi asset income	5%	3.86%
Fixed income	30%	1.95%
Cash	—%	—%
Total	100%	
Weighted average		4.61%

Note 3. Detailed Notes on All Funds (Continued)

Discount Rate - The discount rate used to measure the total pension liability was 7.5 percent. No projection of cash flows was used to determine the discount rate because the August 31, 2022 actuarial valuation showed that expected contributions would pay the normal cost and amortize the unfunded actuarial accrued liability (UAAL) in 30 years using the conservative level dollar amortization method. Because of the 30-year amortization period with the amortization method, the pension plan's fiduciary net position is expected to be available to make all projected future benefit payments of the current active and inactive members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity Analysis - The following presents the County's net pension liability of the TESRS, calculated using the discount rate of 7.5 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.5 percent) or one percentage point higher (8.5 percent) than the current rate.

Net pension liability/ (asset)	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
		(In Thousands)	
ESD1	$ 523	$ 338	$ 188
ESD2	831	537	298
Total	$ 1,354	$ 875	$ 486

The net pension liability was measured as of August 31, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of August 31, 2023. The County's proportion of the net pension liability was based on the County's contributions to the pension plan relative to the contributions of all employers to the plan for the period of September 1, 2023, through August 31, 2024.

At August 31, 2024, the County's proportion of the collective net pension liability was 0.78 percent for ESD1, which was an increase of 0.05 percent from its proportion as of August 31, 2023. At August 31, 2024, the County's proportion of the collective net pension liability was 1.2 percent for ESD2 which was a decrease of 0.1 percent from its proportion as of August 31, 2023.

Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions - For the year ended September 30, 2024, the County recognized pension expense of $34.7 thousand and revenues of $34.7 thousand from the state.

As of September 30, 2024, the County reported its proportionate share of the TESRS deferred outflows and inflows of resources related to pensions for both Emergency Services Districts from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
	(In Thousands)	
Differences between expected and actual experience	$ 13	$ —
Changes in assumptions	—	2
Net difference between projected and actual earnings	262	—
Changes in proportionate share	6	37
Contributions made subsequent to measurement date	7	—
	$ 288	$ 39

Note 3. Detailed Notes on All Funds (Continued)

The $7.0 thousand reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended September 30, 2025.

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ending September 30:	(In Thousands)
2025	$ 46
2026	62
2027	124
2028	9
Thereafter	—
Total	$ 241

J. Other Post-employment Health Care Benefits

Plan Description. The County provides for all full-time employees of the County, post-retirement medical and prescription drug benefits (OPEB) for retirees as they reach normal retirement age. Dependent family members are included in the plan, if at the time of the employee's retirement they were covered by the County's health plan. The Plan is a single-employer, self-funded benefit plan administered by a third party administrator and the County purchases stop loss insurance for claims that exceed a determined threshold. The Plan does not issue a stand-alone financial report, as there are no assets legally segregated for the sole purpose of paying benefits under the Plan. As such, a separate, audited GAAP-basis post employment benefit plan report is not available.

The County's defined benefit OPEB plan is the same plan that provides health and dental benefits to all regular full time employees and their dependents. The plan is a single employer defined benefit OPEB plan administered by Aetna on behalf of the County. Texas Local Government Code §172 allows the County to establish a risk pool board to provide uniform group health benefits to the employees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Benefits provided. The Plan offers two plans to employees, retirees under 65, and their dependents in the High Deductible Health Plan (CDHP) and Core medical plan. The County also offers health care benefits to retirees over 65 through the Aetna Medicare Advantage Plan. The Plan has separate rate schedules, determined annually, for active employees, retirees, and retirees over 65 for the employee, retiree, and their respective dependents. Retirees in the CDHP and Core plans pay approximately 28.3 percent of the total premium cost for insurance coverage. For retirees over 65 in the Aetna Medicare Advantage Plan, the retiree pays half and the County pays half of the monthly premium.

Employees covered by benefit terms. As of December 31, 2023, the following employees were covered by the benefit terms:

Inactive plan members or beneficiaries currently receiving benefit payments	220
Active plan members	2,807
Total plan members	3,027

Note 3. Detailed Notes on All Funds (Continued)

Total OPEB Liability

The County's total OPEB Liability reported at September 30, 2024, was $56.7 million with a measurement date of December 31, 2023. The actuarial valuation was performed as of December 31, 2022.

Actuarial Methods and Assumptions – the total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

	Actuarial Methods and Assumptions
Actuarial Cost Method	Individual Entry-Age Normal
Discount Rate	3.77% as of December 31, 2023
Inflation	2.50%
Salary Increases	0.40% to 5.25%, not including wage inflation of 3.00%
Demographic Assumptions	Based on the 2023 experience study conducted by the Texas County and District Retirement System (TCDRS).
Mortality	For healthy retirees, the the Pub-2010 General Retirees Tables for males and females are used with males rates multiplied by 135% and females rates multiplied by 120%. Those rates are projected on a fully generational basis based on 100% of the ultimate rates of mortality improvements scale MP-2021.
Health Care Trend Rates	Pre-65: Initial rate of 7.20% declining to an ultimate rate of 4.25% after 15 years. Post-65: Initial rate of 5.10% declining to an ultimate rate of 4.25% after 9 years.
Participation Rates	27% for those retiring between the ages 50 and 64; 45% for those retiring after age 65 or through disability
Notes	The discount rate changed from 4.05% as of December 31, 2022, to 3.77% as of December 31, 2023.

Discount Rate

The municipal bond rate is 3.77% (based on the daily rate closest to but not later than the measurement date of the Fidelity "20-Year Municipal GO AA Index"). The Discount rate was 4.05 percent as of the prior measurement date.

Changes in the Total OPEB Liability

	Total OPEB Liability (In Thousands)
Total OPEB Liability – Beginning	$ 47,987
Service cost	2,847
Interest on total OPEB liability	1,966
Changes of benefit terms	—
Difference between expected and actual experience of the total OPEB liability	66
Changes of assumptions or other inputs	5,589
Benefit payments	(1,722)
Net change in total OPEB liability	8,746
Total OPEB Liability- Ending	$ 56,733

Note 3. Detailed Notes on All Funds (Continued)

Sensitivity of the total OPEB liability to changes in the discount rate. The following presents the Plan's total OPEB liability, calculated using a discount rate of 3.77 percent, as well as what the Plan's total OPEB liability would be if it were calculated using a discount rate that is one percent lower or one percent higher:

	1% Decrease 2.77%	Current Discount Rate 3.77%	1% Increase 4.77%
	(In Thousands)		
Total OPEB liability	$ 64,863	$ 56,733	$ 49,988

Sensitivity of the total OPEB liability to changes in the in the healthcare cost trend rates. The following presents the Plan's total OPEB liability, calculated using the assumed trend rates as well as what the Plan's total OPEB liability would be if it were calculated using a trend rate one percent lower or one percent higher:

	1% Decrease	Health Care Cost Trend Rate	1% Increase
	(In Thousands)		
Total OPEB liability	$ 48,581	$ 56,733	$ 67,019

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2024, the County recognized OPEB expense of $4.2 million. At September 30, 2024, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resource	Deferred Inflows of Resources
	(In Thousands)	
Differences between expected and actual experience	$ 958	$ 5,420
Changes in assumptions	15,074	16,125
Changes in proportionate share	52	53
Contributions made subsequent to measurement date	1,176	—
Total	$ 17,260	$ 21,598

The $1.2 million reported as deferred outflows of resources related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended September 30, 2025.

Note 3. Detailed Notes on All Funds (Continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB, excluding contributions made subsequent to the measurement date, will be recognized in OPEB expense as follows:

Year ending September 30	Net Deferred Outflows/ (Inflows) (In Thousands)
2025	$ (662)
2026	(662)
2027	(662)
2028	(903)
2029	(752)
Thereafter	(1,871)
Total	$ (5,512)

Plan description and benefits provided – Component Unit. UMC provides certain medical benefits to eligible retirees who are age 60 or older and have 20 years of service. Eligible employees are able to elect medical coverage for themselves (and spouses and dependents, as applicable). Benefits will end when the retiree reaches age 65 or starts receiving Medicare benefits, whichever occurs first. UMC funds these other post employment benefits on a pay-as-you-go basis, meaning UMC will pay benefits as they come due. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75. The OPEB liability was $2.0 million at both September 30, 2024 and 2023. Due to immateriality of the estimated liability, the remaining OPEB disclosures and required supplementary information have been omitted from the financial statements.

K. Property Taxes

Levy and Collection. Property is appraised and a lien on such appraised property becomes enforceable as of January 1, subject to certain established procedures relating to rendition, appraisal, appraisal review, and judicial review. Property taxes are levied 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 inter-local governmental agreement, bills and collects property taxes for the County and certain other local governmental entities.

Tax Rate. The County's total tax rate for fiscal year 2024 was $0.458889 per $100 of assessed valuation; $0.406984 was allocated for maintenance and operations, of which, two cents is allocated to the County's Capital Improvement Plan, and $0.051905 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.

Legislation Affecting Property Tax Policies and Procedures. In 1979, the State Legislature adopted a comprehensive property tax code which established a Countywide 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.

Note 3. Detailed Notes on All Funds (Continued)

The property tax code:

(1) requires that all taxing entities assess taxable property at 100 percent 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 three years;

(4) requires a taxing entity, other than a school or water District, to calculate two tax rates—the no-new-revenue tax rate and the voter-approval tax rate; and

(5) requires giving public notice and conducting a public hearing before adopting a tax rate that will exceed the voter-approval or the no-new-revenue tax rate, whichever is lower.

L. Tax Abatement

El Paso County enters into tax abatement agreements with local businesses under Texas Local Government Code, Chapter 381 - County Development and Growth. Texas Local Government Code, Chapter 381 - County Development and Growth allows counties to provide loans and grants in exchange for business location and commercial activity. All agreements are approved by Commissioners Court.

It is the policy of the County of El Paso to provide incentives to selected private businesses that make or will make a measurable difference in achieving economic growth and development, expanding and diversifying the tax base, and creating new quality jobs within the County of El Paso. The County requires that projects in the incentive agreements demonstrate the potential to generate revenues to the County, which outweigh costs associated with those incentives. The project must also fall under at least one of four categories (quality jobs, business-type, capital intensive project, local homegrown business) or one of eight investment zones (Downtown El Paso, Mission Trail, County Airport in Fabens, Tornillo Port of Entry, Northwest, Northgate, Alameda, and Horizon City) within the County. Some agreements provide for a rebate of property, sales and use, hotel occupancy, or occupational taxes based on incremental taxes and others provide for a sharing of the taxes (percentage rebates) above certain amounts.

If a project is not completed as specified, or the terms of the agreement are not met, the County has the right to cancel or amend agreements, recapture any rebated or exempted taxes, and assess penalty payments for the amounts previously secured by County liens against the property and all previously waived fees and abated/rebated taxes shall become due to the County. For the fiscal year ended September 30, 2024, the County abated taxes totaling $587.6 thousand. Those projects that have a total estimated rebate, or other commitment, of $1 million or more are detailed below.

EPT Development Montecillo – In January 2012, through a 20-year redevelopment agreement, the County agreed to rebate 50 percent of the County's portion of the ad valorem incremental tax value. The developer agreed to construct a smart code development, mixed development, apartments, and retail establishments. The maximum rebate amount is $6.9 million. Payments of $315.9 thousand were issued for ad valorem taxes during fiscal year 2024.

EPT Loop 375 Pellicano, LLC – In April 2020, the County entered into an agreement to rebate 75 percent of the County's portion of the incremental ad valorem property tax revenue for 15 consecutive years. The developer has agreed that it and its affiliate will develop, construct, and operate the development at its sole cost, and will commence construction and or improvements of the development, subject to the developer's ability to tie into basic utilities. The agreement sets forth the minimum expenditures of $83 million and a maximum total rebate amount of $2.6 million. No payments were issued in fiscal year 2024.

Hunt Metro 31 – In the agreement entered into in December 2014, the County agrees to rebate 100 percent of the County's portion of the incremental ad valorem property tax revenue generated by the development above the base value. The term for the agreement is 10 years or when the maximum payout is reached. Hunt Metro has agreed to develop, construct, and maintain a new 30.802 acre "Smart Code," transit-oriented development. The maximum payout is $500 thousands. No payments were made for fiscal year 2024.

Note 3. Detailed Notes on All Funds (Continued)

Marmaxx (aka The TJX Companies, Inc.) – Under the agreement entered in October 2020, the County agreed to rebate 50-90 percent of the value of the County's portion of the ad valorem real property tax revenue for 15 consecutive years. The Company agreed to develop unimproved property to encourage increased economic development in the County, to improve real property for the construction of a warehouse distribution center and to employ in year one, 250 employees and by year five, 950 employees. The agreement also includes $700 thousand in grant payments. The maximum rebate amount is $5.4 million. No payments were issued in fiscal year 2024.

Mills Plaza Properties II LP – In December 2018, the County agreed to rebate 75 percent of the County's portion of the ad valorem property tax revenue on the incremental tax value and 25 percent of the local hotel occupancy tax for 18 years. The developer agreed to renovate an historic property and keep the historical character. Once completed, the building will be transformed into a 4.5-star hotel and create and sustain a total of 76 full-time positions. The maximum rebate amount is $1.3 million. Payments of $81.7 thousand were issued in fiscal year 2024.

The Fountains at Farah, L.P. – In February 2009, the County entered into an agreement under which this developer would construct an upscale shopping center and the County would reimburse 100% of the ad valorem real property tax revenue increment based upon the increased value of the property over the base property tax valuation. The County also agreed to reimburse 100% of the County's one-half percent of Sales and Use Tax revenue. The maximum rebate amount is Net Present Value (NPV) adjusted $3.9 million. No payments were issued in fiscal year 2024.

WestStar Tower – Under the agreement entered into in May 2018, the County agrees to rebate 75 percent of the County's portion of the ad valorem real and personal property tax revenue for 15 consecutive years. WestStar has agreed to redevelop the property into a new multi-level, multi-tenant building. The building will serve as corporate headquarters for Hunt Companies and WestStar Bank. WestStar Tower will offer on-site parking, with approximately 725 parking spaces available to the public. Additionally, the ground-level floor will be comprised of retail space along with park-like green space also available to the public. The maximum payout is $2.9 million. Payments of $123.3 thousand were issued in fiscal year 2024.

Tax Abatement Agreements of Other Governments that Reduce El Paso County Tax Revenue - The County established a quantitative threshold of $500 thousand total estimated rebate or other commitment attributed to agreements of other governmental entities that will reduce the County's tax revenue to determine which foregone tax revenues to disclose individually. There were no such tax abatement agreements in fiscal year 2024.

M. 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.

N. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of property; errors and omissions; and natural disasters. The County has purchased commercial insurance to cover any claims up to a certain limit with deductibles ranging from $25 thousand to $500 thousand in both liability and property and has elected to self-insure against any risk over the covered amounts. The County has not experienced any claims exceeding the commercial insurance coverage in the past several years.

Note 3. Detailed Notes on All Funds (Continued)

The County retains the risk of loss relating to workers compensation and unemployment liability. Contributions to cover any claims for unemployment are made to a third party administrator with the liability funded on a pay-as-you-go basis. Contribution adjustments are made throughout the year in order to maintain the reserves necessary to meet future claims determined on historical trends. Claims for workers compensation are processed through a third party administrator and also funded on a pay-as-you-go-basis. The estimated potential claims, which are reported in the accompanying financial statements, totaled $3.8 million. This estimate includes amounts for non-incremental claim adjustment expenses related to specific claims. Changes in the balances of claims liabilities during the past year are as follows:

	Year Ended September 30, 2024	Year Ended September 30, 2023
	(In Thousands)	
Unpaid claims, beginning of fiscal year	$ 3,550	$ 3,439
Incurred claims (including incurred but not reported)	1,769	1,284
Claim payments	(1,481)	(1,174)
Unpaid claims, end of fiscal year	$ 3,838	$ 3,549

The risk financing for the health benefits fund is accounted for as an internal service fund. Contributions to the fund are made as charges to the departments for all full time regular employees. Contributions are also made to the fund by employees for family coverage, and retirees and their families eligible for participation in the health and life plan. Health premium rates are assessed on an annual basis and adjustments are made accordingly on January 1. Rate increases are made due to increases in the cost of medical care. The Risk Pool Board has made a commitment to assess and recommend to Commissioners Court any increase necessary to keep pace with health care costs.

For fiscal year 2024, the County purchased stop loss insurance to cover individual health claims that exceed $300 thousand. During the fiscal year, two claims were filed with the stop loss insurance carrier. Also at year-end, the County had outstanding health claims in the amount of $590.3 thousand, which will be liquidated within sixty days.

O. Encumbrances

The County had outstanding encumbrances at year-end as shown in the following table.

	Encumbrances included in:		
	Restricted Fund Balance	Assigned Fund Balance	Total
	(In Thousands)		
General Fund	$ —	$ 7,164	$ 7,164
Special Revenue Grants	8,577	—	8,577
Non-major Funds	5,154	32,557	37,711
Total	$ 13,731	$ 39,721	$ 53,452

Note 3. Detailed Notes on All Funds (Continued)

P. Payroll and Workers Compensation Receivable/Payable

The County utilizes the payroll fund to account for those liabilities relating to payroll. The payroll fund maintains a $30 thousand cash imprest 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. The County utilizes a self-funded workers compensation fund to account for employer contributions and related workers compensation claims. As a means of ensuring adequate funds remain in this account, the County authorized maintaining a $150 thousand imprest amount to ensure funds are available at all times to meet workers compensation claims during times claims should exceed contributions while the County, which is responsible to pay for such claims, provides additional funding. These amounts represent an interfund loan which at year end is reversed and reported in the general fund.

Q. Federal Commodities

For fiscal year ended September 30, 2024, the County received federal commodities in the amount of $4.9 thousand for the Juvenile Probation Department.

R. Restatements - Error Corrections

During fiscal year 2024, error corrections resulted in restatements of beginning balances of net position for the government-wide reporting unit:

	Government-Wide Governmental Activities (In Thousands)
9/30/2023, as previously reported	$ 180,733
Restatements - error corrections:	
SBITA liability	(793)
SBITA asset, net of amortization	(204)
RTU lease liability	(186)
RTU leases, net of accumulated amortization	127
Capital Projects - CRRMA construction in progress correction	1,000
Total restatements - error corrections	(56)
9/30/2023, as restated	$ 180,677

The SBITA liability error correction of $(793) thousand was due to errors made during the implementation of GASB 96 that resulted in an overstatement of the liability for items that were hardware or did not meet the definition of a subscription which also resulted in the error correction of $(204) for SBITA asset, net of amortization. RTU lease liability error corrections were the result of correcting the liability for contracts that did not meet the definition of a lease under GASB 87. The error correction for RTU leases, net of accumulated amortization was the result of a RTU lease asset that was not picked up in the prior year. Capital Projects - CRRMA construction in progress error correction of $1.0 million was due to funding provided to the CRRMA but not recorded as construction in progress in the prior year.

Note 3. Detailed Notes on All Funds (Continued)

S. Joint Ventures

Certain counties in the State of Texas, including the County of El Paso, were statutorily authorized to impose an additional motor vehicle registration fee to be used for long-term transportation projects with the requirement that the revenues derived from this fee be remitted to a regional mobility authority located in the County to fund long-term transportation projects in the County. The County and the Camino Real Regional Mobility Authority entered into an inter-local agreement which requires a specific project agreement between these parties before the pledge of expenditures or revenues from the Special Vehicle Registration Fee.

El Paso County is a participating member of the El Paso Transportation Authority, a Local Government Corporation (LGC) established under Subchapter D, Chapter 431 of the Texas Transportation Code. The Authority is structured as a joint venture among local municipalities and public entities within El Paso County to support the development and coordination of regional multimodal transportation solutions. As outlined in Article I and Article III of the Corporation's Bylaws, each member government is required to apply for membership, execute a membership agreement, and contribute a membership fee to join the LGC. El Paso County retains an ongoing financial interest through its initial contribution, representation on the Board of Directors, and active participation in transportation policy and project development efforts. The LGC financials are currently included in the Rio Grande Council of Governments' financials which can be requested from Rio Grande Council of Governments, 8037 Lockheed, Suite 100, El Paso, Texas 79925. In 2024, the County's contribution to EPATS was $787 thousand in addition to being the direct grant awardee for several transportation grants on behalf of EPATS. The rural transportation programs funded by the transportation grants on behalf of EPATS included non-cash transactions totaling $2.7 million, representing the gross costs, passenger fares kept by the seller, and provider contributions.

T. Related Party Transactions

From time to time, the County may enter into transactions with related parties through the normal course of business. If a Commissioner or the Judge has a conflict of interest, proper documentation is completed, and he/she is required to abstain from any discussion or voting regarding the matter. Management is not aware of any material related party transactions that occurred during the year ended September 30, 2024.

U. COVID-19 Pandemic, Coronavirus Aid, Relief, and Economic Security (CARES) Act Funding

ARPA, a $1.9 trillion economic stimulus bill passed in March 2021, included Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) with the objective of providing a substantial infusion of resources to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery. The County CSLFRF award was $163 million to be received in two equal tranches. The first tranche of $81.5 million was received in May 2021 with distribution of the second tranche of equal value scheduled for May 2022. The second tranche was received on June 9, 2022. The Department of the Treasury issued the Interim Final Rule governing the use of CSLFRF in May 2021 and in January 2022 adopted the Interim Final Rule with amendments as the Final Rule effective April 1, 2022. In September 2023, the Department of Treasury issued an additional Interim Final Rule to implement changes made to the program. Funds must be encumbered by December 31, 2024, and spent by December 31, 2026. The County has budgeted projects for the full amount of the CSLFRF award. As of December 31, 2024 the County reported to the US Treasury total obligations of $163 million and total expenditures of $100.2 million with the remaining to be expensed by December 31, 2026.

UMC and El Paso Children's received general and targeted Provider Relief Fund distributions provided by the Coronavirus Aid, Relief and Economic Security (CARES) Act as discussed below.

UMC is accounting for such payments as conditional contributions. Payments are recognized as other non-operating revenues once the applicable terms and conditions required to retain the funds have been met. UMC recognized $4.9 million of American Rescue Plan Funding for the year ended September 30, 2024, which is included as COVID-19 assistance revenue.

Note 3. Detailed Notes on All Funds (Continued)

UMC applied for and received payments from Federal Emergency Management Agency (FEMA) for the purpose of reimbursing specific costs incurred during the COVID-19 pandemic. UMC recognized revenue from FEMA payments of approximately $0 during the year ending September 30, 2024, which are included as COVID-19 assistance revenue on the accompanying statements of revenues, expenses, and changes in net position. FEMA payments are subject to government oversight, including potential audits.

V. Subsequent Events

On May 15, 2025, Commissioners Court approved a bond order to issue up to $155.0 million of general obligation bonds that were approved by voters in the November 5, 2024, general election. The purpose of the bonds is for constructing, rehabilitating, renovating, improving, upgrading, updating, expanding, enlarging, and equipping (i) the County's parks and recreational spaces; (ii) facilities for the County's Office of the Medical Examiner; (iii) the County's Animal Shelter; (iv) the acquisition of land, easements, rights-of-way, and other real property interests necessary therefor or incidental to the such projects; and (v) to pay the costs incurred in connection with the issuance of the Bonds (collectively, the "Projects"). These bonds may have an impact of $.015 on the I&S tax rate.

On June 10, 2025, the County issued an Official Statement issuing $11.9 million El Paso County General Obligation Bonds, Series 2025, as part of the $155.0 million voter approved bonds. These bonds have an issuance date of July 1, 2025, and accrue interest from the issuance date payable on February 15 and August 15 of each year commencing February 15, 2026. $10.0 million of the bonds mature August 2026 with the remaining $1.9 million maturing August 2027, for the public purpose of constructing, rehabilitating, renovating, improving, upgrading, updating, expanding, enlarging, and equipping (i) the County's parks and recreational spaces; (ii) facilities for the County's Office of the Medical Examiner; and (iii) the County's Animal Shelter; and to pay the costs of issuing the bonds.

On June 10, 2025, concurrently offered with the General Obligation Bonds, the County issued an Official Statement issuing $52.6 million El Paso County Certificates of Obligation Bonds, Series 2025. These bonds will have an issuance date of July 1, 2025, and accrue interest from the issuance date payable on February 15 and August 15 of each year commencing February 15, 2026, with final maturity of 20 years for the purpose of for paying all or a portion of the contractual obligations incurred in connection with acquiring, constructing, designing, renovating, remodeling, enlarging, expanding and/or equipping (i) Ascencion Road, spanning from Horizon Boulevard to Greg Drive and Pellicano Drive between Loop 375 and Darrington Road, including roadway reconstruction, resurfacing, and related infrastructure, such as sidewalks and alleys, bridges and intersections, street overlay, landscaping, lighting, signalization, traffic safety and operational improvements, culverts and related storm drainage and utility relocation in connection therewith; (ii) new water distribution systems and wastewater collection systems within the following platted subdivisions and unincorporated areas within the County, including any related construction, infrastructure improvements and the acquisition of land and interests in land in connection therewith: Hill Crest Estates (H495), La Union Estates (L090), Ponderosa Mobile Homes Replat (P876), Schuman Estates (S212), Serene Acres (S323), and Upper Valley (U819) Block 17; (iii) flood control, storm water and drainage improvements along First Street, located in the South Side Addition to El Canutillo Townsite; (iv) HVAC and related electrical system improvements at the Family Youth Services Center; and (v) paying legal, fiscal and engineering fees in connection with these projects (collectively, the "Project"). These certificates of obligation are not expected to affect the I&S tax rate.

Effective November 14, 2024, the County entered into a taxable equipment lease/purchase agreement in the aggregate principal amount of $7.0 million and a Tax-Exempt Equipment Lease/Purchase Agreement in the aggregate principal amount of $14.9 million, both related to the acquisition, purchase, financing and leasing of certain equipment for the public benefit and for energy savings. The lease has a final renewal term ending on August 15, 2036.

Effective January 27, 2025, the the County entered into a taxable lease agreement in the amount of $599 thousand with a term of 36 months for data storage management.

Note 3. Detailed Notes on All Funds (Continued)

In October 2024, UMC issued $54.8 million Revenue Refunding Bonds, Series 2024. Proceeds from the sale of the bonds were used to refund all of the outstanding Series 2023 bonds. interest rates on the 2024 refunding bonds are 5%. The bond issuance is a direct obligation of UMC and is payable from operating revenue.

In November 2024, the citizens of El Paso County, Texas voted to approve a $397 million bond, the proceeds of which would be used to expand health care services and clinics throughout the County, including a geriatric center and health center. It would also fund surgical suites, equipment, beds, laboratory services and parking at UMC, as well as a burn center and critical care unit.

On June 17, 2025, UMC issued an Official Statement issuing $267.8 million El Paso County Hospital District General Obligation Bonds, Series 2025 as part of the $397 million voter approved bonds. These Bonds will have an issuance date of July 10, 2025 and accrue interest from the issuance date payable on February 15 and August 15 of each year commencing February 15, 2026. Principal payment is due on February 15 of each year commencing with February 15, 2026. Proceeds from the sale of the Bonds will be used to (i) provide funds for acquiring, constructing, equipping, renovating and/or enlarging the District's hospital system, including (a) expansion of cancer treatment facilities, (b) improvements to the University Medical Center of El Paso campus including expansion of treatment services for burn victims, (c) construction of, and/or improvements to, new clinical facilities in Central El Paso focused on older adult/ geriatric care, and additional clinical, surgical, and rehabilitation facilities across the County of El Paso, and (d) the acquisition of land and/or other property rights for authorized system purposes, and (ii) pay certain costs of issuance for the Bonds.

ESD1 had no subsequent events subject to disclosure.

Effective April 29, 2025, ESD2 entered into a loan agreement, series 2025, in the amount of $7.6 million with a final payment in 2040 for a fire station in Socorro Texas and purchase of two fire trucks.

THE COUNTY OF EL PASO
TEXAS

EL PASO COUNTY, TEXAS

REQUIRED SUPPLEMENTARY INFORMATION

Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios
County of El Paso

Year Ended December 31, (In Thousands)

	2023	2022	2021	2020	2019
TOTAL PENSION LIABILITY					
Service cost	$ 32,010	$ 29,748	$ 31,891	$ 27,686	$ 26,762
Interest on total pension liability	107,614	101,376	95,934	90,250	84,588
Effect of plan changes	135,465	5,603	4,935	—	—
Effect of assumption changes or inputs	—	—	4,827	75,875	—
Effect of economic/ demographic (gains) or losses	7,628	5,809	(7,202)	934	3,924
Benefit payments/refunds of contributions	(65,992)	(59,528)	(53,871)	(47,882)	(44,781)
Net change in total pension liability	216,725	83,008	76,514	146,863	70,493
Total pension liability, beginning	1,416,366	1,333,358	1,256,844	1,109,981	1,039,488
Total pension liability, ending (a)	$ 1,633,091	$ 1,416,366	$ 1,333,358	$ 1,256,844	$ 1,109,981
FIDUCIARY NET POSITION					
Employer contributions	$ 40,561	$ 36,803	$ 32,897	$ 34,063	$ 30,543
Member contributions	14,875	13,726	12,804	13,334	12,614
Investment income net of investment expenses	137,201	(77,601)	241,581	103,495	141,641
Benefit payments/refunds of contributions	(65,992)	(59,528)	(53,872)	(47,882)	(44,781)
Administrative expenses	(718)	(732)	(723)	(808)	(763)
Other	(290)	(172)	77	79	84
Net change in fiduciary net position	125,637	(87,504)	232,764	102,281	139,338
Fiduciary net position, beginning	1,249,374	1,336,878	1,104,114	1,001,833	862,495
Fiduciary net position, ending (b)	$ 1,375,011	$ 1,249,374	$ 1,336,878	$ 1,104,114	$ 1,001,833
Net pension liability / (asset), ending = (a)-(b)	$ 258,080	$ 166,992	$ (3,520)	$ 152,730	$ 108,148
Fiduciary net position as a % of total pension liability	84.2 %	88.2 %	100.3 %	87.8 %	90.3 %
Pensionable covered payroll	$ 212,270	$ 194,936	$ 182,768	$ 190,298	$ 179,983
Net pension liability as a % of covered payroll	121.6 %	85.7 %	(1.9)%	80.3 %	60.1 %

(Continued)

Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios
County of El Paso

Year Ended December 31, (In Thousands)

	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service cost	$ 26,017	$ 29,741	$ 28,654	$ 29,546	$ 29,173
Interest on total pension liability	79,234	81,728	75,075	73,345	70,531
Effect of plan changes	—	(85,765)	(3,296)	(95,848)	—
Effect of assumption changes or inputs	—	(705)	—	12,468	—
Effect of economic/ demographic (gains) or losses	2,719	(12,940)	377	(4,737)	3,927
Benefit payments/refunds of contributions	(40,539)	(37,772)	(34,261)	(30,298)	(26,162)
Net change in total pension liability	67,431	(25,713)	66,549	(15,524)	77,469
Total pension liability, beginning	972,057	997,770	931,221	946,745	869,276
Total pension liability, ending (a)	$ 1,039,488	$ 972,057	$ 997,770	$ 931,221	$ 946,745
FIDUCIARY NET POSITION			/		
Employer contributions	$ 30,048	$ 27,849	$ 26,802	$ 24,826	$ 24,527
Member contributions	12,279	11,851	12,096	11,298	11,207
Investment income net of investment expenses	(16,329)	111,634	52,459	(9,496)	44,436
Benefit payments/refunds of contributions	(40,539)	(37,772)	(34,261)	(30,298)	(26,162)
Administrative expenses	(692)	(584)	(571)	(512)	(529)
Other	140	20	(685)	(660)	152
Net change in fiduciary net position	(15,093)	112,998	55,840	(4,842)	53,631
Fiduciary net position, beginning	877,588	764,590	708,750	713,592	659,961
Fiduciary net position, ending (b)	$ 862,495	$ 877,588	$ 764,590	$ 708,750	$ 713,592
Net pension liability / (asset), ending = (a)-(b)	$ 176,993	$ 94,469	$ 233,180	$ 222,471	$ 233,153
Fiduciary net position as a % of total pension liability	83.0 %	90.3 %	76.6 %	76.1 %	75.4 %
Pensionable covered payroll	$ 175,413	$ 169,293	$ 179,136	$ 159,869	$ 159,778
Net pension liability as a % of covered payroll	100.9 %	55.8 %	130.2 %	139.2 %	145.9 %

(Concluded)

Schedule of Employer Pension Contributions
County of El Paso

Last 10 Fiscal Years (In Thousands)

Fiscal Year	Actuarially Determined Contribution[1]	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll[2]	Actual Contribution as a % of Covered Payroll
2015	$ 24,657	$ 24,668	$ (11)	$ 159,275	15.5 %
2016	25,562	25,562	—	164,295	15.6 %
2017	27,307	27,310	(3)	168,438	16.2 %
2018	28,926	29,370	(444)	173,295	16.9 %
2019	30,124	30,293	(169)	178,053	17.0 %
2020	32,855	32,855	—	186,145	17.7 %
2021	33,868	33,868	—	188,380	18.0 %
2022	35,324	35,286	38	189,262	18.6 %
2023	41,012	41,012	—	215,353	19.0 %
2024	43,673	43,673	—	225,692	19.4 %

[1] TCDRS calculates actuarially determined contributions on a calendar year basis. Procedures have been applied to actuarial amounts to roll forward to the fiscal year amounts as required by GASB 68.

[2] Payroll is calculated based on contributions as reported to TCDRS.

Schedule of Employer Pension Contributions
County of El Paso

Last 10 Fiscal Years (In Thousands)

Valuation date:

Actuarially determined contribution rates are calculated each December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age (level percentage of pay)
Amortization method	Level percentage of payroll, closed
Remaining Amortization period	16.8 years (based on contribution rate calculated in 12/31/23 valuation)
Asset valuation method	5-year smoothed market
Inflation	2.50%
Salary increases	Varies by age and service. 4.7% average over career including inflation
Investment rate of return	7.50%, net of administrative and investment expenses, including inflation
Retirement age	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub 2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.
Changes in assumptions and Methods Reflected in the Schedule of Employer Contributions*	2015: New inflation, mortality and other assumptions were reflected 2017: New mortality assumptions were reflected. 2019: New inflation, mortality and other assumptions were reflected. 2022: New investment return and inflation assumptions were reflected.
Changes in Plan Provisions Reflected in the Schedule*	2015: calendar year, employer contributions reflect that a 2% flat COLA was adopted. 2016: calendar year, employer contributions reflect that a 1% flat COLA was adopted. 2017: New Annuity Purchase Rates were reflected for benefits earned after 2017. 2018: No changes in plan provisions were reflected in the Schedule. 2019: No changes in plan provisions were reflected in the Schedule. 2020: No changes in plan provisions were reflected in the Schedule. 2021: No changes in plan provisions were reflected in the Schedule. 2022: Employer contributions reflect that a 1% flat COLA was adopted. 2023: Employer contributions reflect that a 1% flat COLA was adopted.

*Only changes that affect the benefit amount and that are effective 2015 and later are shown in the Notes to Schedule.

County of El Paso
Schedule of Changes in Total OPEB Liability and Related Ratios

Year Ending September 30, (In Thousands)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total OPEB Liability										
Service cost	$ 2,847	$ 4,097	$ 3,732	$ 2,936	$ 2,470	$ 2,457	$ 2,113	N/A	N/A	N/A
Interest	1,966	1,155	1,200	1,372	1,727	1,524	1,520	N/A	N/A	N/A
Changes in Benefit Terms	—	—	—	—	—	—	—	N/A	N/A	N/A
Difference between expected and actual experience	66	250	899	117	(10,555)	(224)	—	N/A	N/A	N/A
Changes of assumptions or other inputs	5,589	(17,419)	(1,785)	6,517	10,155	(2,733)	3,203	N/A	N/A	N/A
Benefit payments	(1,722)	(1,599)	(1,401)	(991)	(408)	(613)	(1,156)	N/A	N/A	N/A
Net change in total OPEB liability	8,746	(13,516)	2,645	9,951	3,389	411	5,680	—	—	—
Total OPEB liability, beginning	47,987	61,503	58,858	48,907	45,518	45,107	39,427	N/A	N/A	N/A
Total OPEB liability, ending	$ 56,733	$ 47,987	$ 61,503	$ 58,858	$ 48,907	$ 45,518	$ 45,107	$ —	$ —	$ —
Covered-employee payroll	$ 197,203	$ 189,072	$ 176,444	$ 182,881	$ 180,971	$ 175,559	$ 170,180	N/A	N/A	N/A
Total OPEB liability as a % of covered-employee payroll	28.8 %	25.4 %	34.9 %	32.2 %	27.0 %	25.9 %	26.5 %	N/A	N/A	N/A

Notes to Schedule:

Discount Rate	3.8 %	4.1 %	1.8 %	200.0 %	2.8 %	3.7 %	3.3 %

Changes of assumptions reflect the effects of the changes in the discount rate each period. The discount rate at the beginning of FYE 2018 was 3.81%

FYE24 - The health care trend rates were updated to reflect the plan's anticipated experience.

FYE22- the demographic and salary increase assumptions were updated to reflect the 2021 TCDRS experience study, and the methodology for determining service cost was changed to accrue benefits over each employee's service with the County.

FYE20 – the participation assumption and health care trend rates were updated to better reflect the plan’s anticipated experience.

Note: No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB Statement 75.

This Schedule is presented to illustrate the requirement to show information for ten years. However, recalculations of prior years are not required, and if prior are not reported in accordance with GASB 67/78, they should not be shown here. Therefore we have only shown years for which the new GASB statements have been implemented.

Schedule of Changes in Net Pension Liability and Related Ratios
El Paso County Hospital District – Component Unit

Year Ended December 31, (In Thousands)

	2023	2022	2021	2020	2019
TOTAL PENSION LIABILITY					
Service cost	$ 22,503	$ 19,221	$ 18,533	$ 14,928	$ 13,225
Interest on total pension liability	51,400	47,242	43,781	40,166	37,029
Effect of plan changes	—	—	—	—	—
Effect of assumption changes or inputs	—	—	729	36,232	—
Effect of economic/ demographic (gains) or losses	7,594	7,167	2,200	3,480	2,927
Benefit payments/refunds of contributions	(23,266)	(21,172)	(19,643)	(16,822)	(15,528)
Net change in total pension liability	58,231	52,458	45,600	77,984	37,653
Total pension liability, beginning	665,236	612,778	567,178	489,194	451,541
Total pension liability, ending (a)	723,467	$ 665,236	$ 612,778	$ 567,178	$ 489,194
FIDUCIARY NET POSITION					
Employer contributions	$ 20,965	$ 19,536	$ 15,904	$ 15,345	$ 12,412
Member contributions	13,775	11,898	10,505	9,787	8,501
Investment income net of investment expenses	65,937	(37,487)	111,899	46,615	62,874
Benefit payments/refunds of contributions	(23,266)	(21,172)	(19,643)	(16,822)	(15,528)
Administrative expenses	(353)	(351)	(338)	(370)	(344)
Other	820	1,950	334	285	248
Net change in fiduciary net position	77,878	(25,626)	118,661	54,840	68,163
Fiduciary net position, beginning	598,935	624,561	505,900	451,060	382,897
Fiduciary net position, ending (b)	676,813	$ 598,935	$ 624,561	$ 505,900	$ 451,060
Net pension liability / (asset), ending = (a)-(b)	46,654	$ 66,301	$ (11,783)	$ 61,278	$ 38,134
Fiduciary net position as a % of total pension liability	93.6 %	90.0 %	101.9 %	89.2 %	92.2 %
Pensionable covered payroll	$ 275,493	$ 237,954	$ 210,091	$ 195,588	$ 170,028
Net pension liability as a % of covered payroll	16.9 %	27.9 %	(5.6)%	31.3 %	22.4 %

(Continued)

Schedule of Changes in Net Pension Liability and Related Ratios
El Paso County Hospital District – Component Unit

Year Ended December 31, (In Thousands)

	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service cost	$ 12,844	$ 12,690	$ 12,162	$ 11,531	$ 11,453
Interest on total pension liability	33,980	31,131	28,134	26,051	23,877
Effect of plan changes	4,884	—	—	(2,467)	—
Effect of assumption changes or inputs	—	1,902	—	4,304	—
Effect of economic/ demographic (gains) or losses	35	1,746	865	(3,230)	(656)
Benefit payments/refunds of contributions	(13,463)	(11,486)	(10,307)	(9,474)	(8,088)
Net change in total pension liability	38,280	35,983	30,854	26,715	26,586
Total pension liability, beginning	413,261	377,278	346,424	319,709	293,123
Total pension liability, ending (a)	$ 451,541	$ 413,261	$ 377,278	$ 346,424	$ 319,709
FIDUCIARY NET POSITION					
Employer contributions	$ 10,530	$ 10,064	$ 8,981	$ 8,294	$ 8,342
Member contributions	7,800	7,683	7,060	6,490	6,339
Investment income net of investment expenses	(7,123)	48,385	22,427	(2,734)	18,629
Benefit payments/refunds of contributions	(13,463)	(11,486)	(10,307)	(9,474)	(8,088)
Administrative expenses	(308)	(256)	(244)	(217)	(221)
Other	184	96	651	149	132
Net change in fiduciary net position	(2,380)	54,486	28,568	2,508	25,133
Fiduciary net position, beginning	385,277	330,791	302,223	299,715	274,582
Fiduciary net position, ending (b)	$ 382,897	$ 385,277	$ 330,791	$ 302,223	$ 299,715
Net pension liability / (asset), ending = (a)-(b)	$ 68,644	$ 27,984	$ 46,487	$ 44,201	$ 19,994
Fiduciary net position as a % of total pension liability	84.8 %	93.2 %	87.7 %	87.2 %	93.7 %
Pensionable covered payroll	$ 155,998	$ 153,652	$ 141,207	$ 129,797	$ 126,780
Net pension liability as a % of covered payroll	44.0 %	18.2 %	32.9 %	34.1 %	15.8 %

(Concluded)

Schedule of Employer Contributions
El Paso County Hospital District – Component Unit

(In Thousands)

Year Ending September 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll[(1)]	Actual Contribution as a % of Covered Payroll
2015	$ 8,186	$ 8,186	$ —	$ 127,109	6.4 %
2016	9,163	9,163	—	143,894	6.4 %
2017	9,798	9,798	—	150,570	6.5 %
2018	10,420	10,420	—	155,455	6.7 %
2019	11,936	11,936	—	166,322	7.2 %
2020	14,061	14,061	—	182,179	7.7 %
2021	15,708	15,708	—	205,557	7.6 %
2022	18,408	18,408	—	228,836	8.0 %
2023	19,778	19,778	—	255,349	7.7 %
2024	23,372	23,372	—	310,473	7.5 %

(1) Payroll is calculated based on contributions as reported to TCDRS.

Valuation date:

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal cost
Amortization method	Level percentage of payroll, closed
Remaining Amortization period	16.9 years
Asset valuation method	5-year smoothed non-asymptotic market
Inflation	2.50%
Salary increases	4.7% average over career including inflation
Investment rate of return	7.5%, net of pension plan investment expense, including inflation
Retirement age	61 (average)
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 110% of the MP-2021 Ultimate scale after 2010.

Schedule of Changes in Net Pension Liability and Related Ratios
El Paso County Emergency Services District 1 – Component Unit

Year Ended December 31, (In Thousands)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY										
Service cost	$ 115	$ 70	$ 59	$ 36	$ 20	$ 5	N/A	N/A	N/A	N/A
Interest on total pension liability	35	21	13	6	2	—	N/A	N/A	N/A	N/A
Effect of plan changes	9	21	1	20	9	—	N/A	N/A	N/A	N/A
Effect of assumption changes or inputs	—	—	—	8	—	—	N/A	N/A	N/A	N/A
Effect of economic/demographic (gains) or losses	103	28	21	4	3	—	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(5)	(1)	(1)	(2)	—	—	N/A	N/A	N/A	N/A
Net change in total pension liability	257	139	93	72	34	5	—	—	—	—
Total pension liability, beginning	347	204	111	39	5	—	N/A	N/A	N/A	N/A
Total pension liability, ending (a)	604	343	204	111	39	5	—	—	—	—
FIDUCIARY NET POSITION										
Employer contributions	132	110	102	23	11	2	N/A	N/A	N/A	N/A
Member contributions	78	35	29	20	13	3	N/A	N/A	N/A	N/A
Investment income net of investment expenses	44	(27)	32	3	1	—	N/A	N/A	N/A	N/A
Benefit payments/refunds of contributions	(5)	(1)	(1)	(2)	—	—	N/A	N/A	N/A	N/A
Administrative expenses	—	—	—	—	—	—	N/A	N/A	N/A	N/A
Other	10	20	4	1	1	—	N/A	N/A	N/A	N/A
Net change in fiduciary net position	259	137	166	45	26	5	—	—	—	—
Fiduciary net position, beginning	379	242	76	31	5	—	N/A	N/A	N/A	N/A
Fiduciary net position, ending (b)	638	379	242	76	31	5	—	—	—	—
Net pension liability / (asset), ending = (a)-(b)	$ (34)	$ (36)	$ (38)	$ 35	$ 8	—	N/A	N/A	N/A	N/A
Fiduciary net position as a % of total pension liability	105.6 %	110.5 %	118.6 %	68.5 %	79.5 %	100.0 %	N/A	N/A	N/A	N/A
Pensionable covered payroll	$ 1,116	$ 502	$ 421	$ 335	$ 265	$ 55	N/A	N/A	N/A	N/A
Net pension liability as a % of covered payroll	(3.0)%	(7.2)%	(9.0)%	10.5 %	3.0 %	— %	N/A	N/A	N/A	N/A

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

Schedule of Employer Contributions
El Paso County Emergency Services District 1 – Component Unit

(In Thousands)

Year Ending December 31*	Actuarially Determined Contribution(1)	Actual Employer Contribution(1)	Contribution Deficiency (Excess)	Covered Payroll(2)	Actual Contribution as a % of Covered Payroll
2018	$ 2	$ 2	$ —	$ 55	4.2 %
2019	11	11	—	265	4.2 %
2020	22	22	—	335	6.7 %
2021	40	102	(61.76)	421	24.2 %
2022	54	110	(55.98)	502	21.8 %
2023	129	132	(3.24)	1,116	11.9 %

(1) TCDRS calculates actuarially determined contributions on a calendar year basis. GASB 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

(2) Payroll is calculated based on contributions as reported to TCDRS. *As reported by ESD1.

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here.

El Paso County Emergency Services District 1 – Component Unit
Notes to Required Supplementary Information
Schedule of Employer Contributions

Valuation date:

Actuarially determined contribution rates are calculated on a calendar basis as of December 31, two years prior to end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution ratios:

Actuarial Cost Method	Entry age (level of percentage pay)
Amortization Method	Level percentage of payroll, closed
Remaining Amortization Period	19.6 years (based on contribution rate calculated in 12/31/2022 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.70% average over career, including inflation
Investment Rate of Return	7.50%, net of administrative and investment expenses, including inflation
Retirement	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement is 61.
Mortality	Depositing members: 135% of Pub-2010 General Employees Amount-Weighted Mortality Table for males and 120% of Pub-2010 General Employees Amount-Weighted Mortality Table for females, both projected with 100% of the MP-2021 ultimate scale after 2010.

Schedule of Changes in Net Pension Liability and Related Ratios
El Paso County Emergency Services District 2 – Component Unit

Year Ended December 31, (In Thousands)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY										
Service cost	$ 248	$ 233	$ 216	$ 178	$ 165	$ 162	$ 145	$ 128	$ 99	N/A
Interest on total pension liability	156	129	106	84	64	49	31	14	4	N/A
Effect of plan changes	—	—	—	—	—	—	—	—	(10)	N/A
Effect of assumption changes or inputs	—	—	19	103	—	—	(6)	—	1	N/A
Effect of economic/demographic (gains) or losses	(5)	36	(22)	(1)	7	(19)	40	(5)	9	N/A
Benefit payments/refunds of contributions	(68)	(36)	(43)	(24)	—	(12)	—	—	—	N/A
Net change in total pension liability	331	362	276	340	236	180	210	137	103	—
Total pension liability, beginning	1,844	1,482	1,206	866	630	450	240	103	—	N/A
Total pension liability, ending (a)	2,175	1,844	1,482	1,206	866	630	450	240	103	—
FIDUCIARY NET POSITION										
Employer contributions	178	192	128	120	110	102	98	86	63	N/A
Member contributions	111	114	92	86	80	74	70	54	40	N/A
Investment income net of investment expenses	207	(122)	286	96	103	(7)	40	8	(1)	N/A
Benefit payments/refunds of contributions	(68)	(36)	(43)	(24)	—	(11)	—	—	—	N/A
Administrative expenses	(1)	(1)	(1)	(1)	(1)	—	—	—	—	N/A
Other	12	39	5	5	7	5	2	5	—	N/A
Net change in fiduciary net position	439	186	467	282	299	163	210	153	102	—
Fiduciary net position, beginning	1,862	1,676	1,209	927	628	465	255	102	—	N/A
Fiduciary net position, ending (b)	2,301	1,862	1,676	1,209	927	628	465	255	102	—
Net pension liability / (asset), ending = (a)-(b)	$ (126)	$ (18)	$ (194)	$ (3)	$ (61)	$ 2	$ (15)	$ (15)	$ 1	$ —
Fiduciary net position as a % of total pension liability	105.79 %	100.98 %	113.09 %	100.25 %	107.04 %	99.68 %	103.33 %	106.25 %	99.03 %	N/A
Pensionable covered payroll	$ 1,582	$ 1,625	$ 1,313	$ 1,233	$ 1,137	$ 1,056	$ 995	$ 778	$ 568	N/A
Net pension liability as a % of covered payroll	(7.96)%	(1.11)%	(14.78)%	(0.24)%	(5.36)%	0.19 %	(1.51)%	(1.93)%	0.18 %	N/A

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here. Therefore, we have shown only years for which the new GASB statements have been implemented.

Schedule of Employer Contributions
El Paso County Emergency Services District 2 – Component Unit

(In Thousands)

Year Ending December 31*	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll[2]	Actual Contribution as a % of Covered Payroll
2015	$ 63	$ 63	$ —	$ 568	11.1 %
2016	86	86	—	778	11.1 %
2017	99	99	—	995	9.9 %
2018	102	102	—	1,056	9.7 %
2019	108	108	—	1,137	9.5 %
2020	115	120	(5)	1,233	9.7 %
2021	125	127	(2)	1,313	9.7 %
2022	192	192	—	1,625	11.8 %
2023	178	178	—	1,582	11.3 %

[1] TCDRS calculates actuarially determined contributions on a calendar year basis. GASB 68 indicates the employer should report employer contribution amounts on a fiscal year basis.

[2] Payroll is calculated based on contributions as reported to TCDRS. * As reported by ESD2.

This schedule is presented to illustrate the requirement to show information for 10 years. However, recalculations of prior years are not required, and if prior years are not reported in accordance with the standards of GASB 67/68, they should not be shown here.

El Paso County Emergency Services District 2 – Component Unit
Notes to Required Supplementary Information
Schedule of Employer Contributions

Valuation date:

Actuarially determined contribution rates are calculated on a calendar basis as of December 31, two years prior to end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution ratios:

Actuarial Cost Method	Entry age normal
Amortization Method	Straight-line amortization over expected working life
Asset Valuation Method	5-year smoothed market
Inflation	2.50%
Salary Increases	Varies by age and service. 4.7% average over career including inflation
Investment Rate of Return	7.60%, gross of administrative expenses
cost-of-living adjustments	Cost-of-living adjustments for ESD2 are not considered to be substantively automatic under GASB 68. Therefore, no assumption for future cost-of-living adjustments is included in the GASB calculations. No assumption for future cost-of-living adjustment is included in funding valuation.
Retirement	Members who are eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement is 61
Turnover	The rates vary by length of service, entry-age group (age at hire) and gender. No termination after eligibility for retirement is assumed.
Mortality	135% of the Pub-2010 General Retirees Table for males and 120% of the Pub-2010 General Retirees Table for females, both projected with 100% of the MP-2021 Ultimate Scale after 2010.

Schedule of the County Component Unit Emergency Service Districts' Proportionate Share of Net Pension Liabilities of Cost Sharing Multiple-Employer Pension Plan Texas Emergency Services Retirement System (TESRS)

Year Ended September 30 (In Thousands)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
County's Proportion of the net pension liability	2.0 %	2.1 %	2.3 %	2.2 %	2.3 %	2.3 %	2.2 %	2.1 %	1.9 %	2.5 %
County's proportionate share of the net pension liability	$ 875	$ 851	$ 241	$ 556	$ 638	$ 492	$ 535	$ 608	$ 508	$ 450
County's number of active members*	223	233	213	192	192	232	175	175	199	200
County's net pension liability per active member	$ 4	$ 4	$ 1	$ 3	$ 3	$ 2	$ 3	$ 3	$ 3	$ 2
Plan fiduciary net position as a percentage of the total pension liability	73.5 %	75.2 %	93.1 %	83.2 %	80.8 %	84.3 %	81.4 %	76.3 %	76.9 %	83.5 %

* There is no compensation for active members, so the number of active members is used instead. The members are volunteer firefighters.

Schedule of the County Component Unit Emergency Service Districts Contributions for Texas Emergency Services Retirement System (TESRS)

Last 10 Fiscal Years (In Thousands)

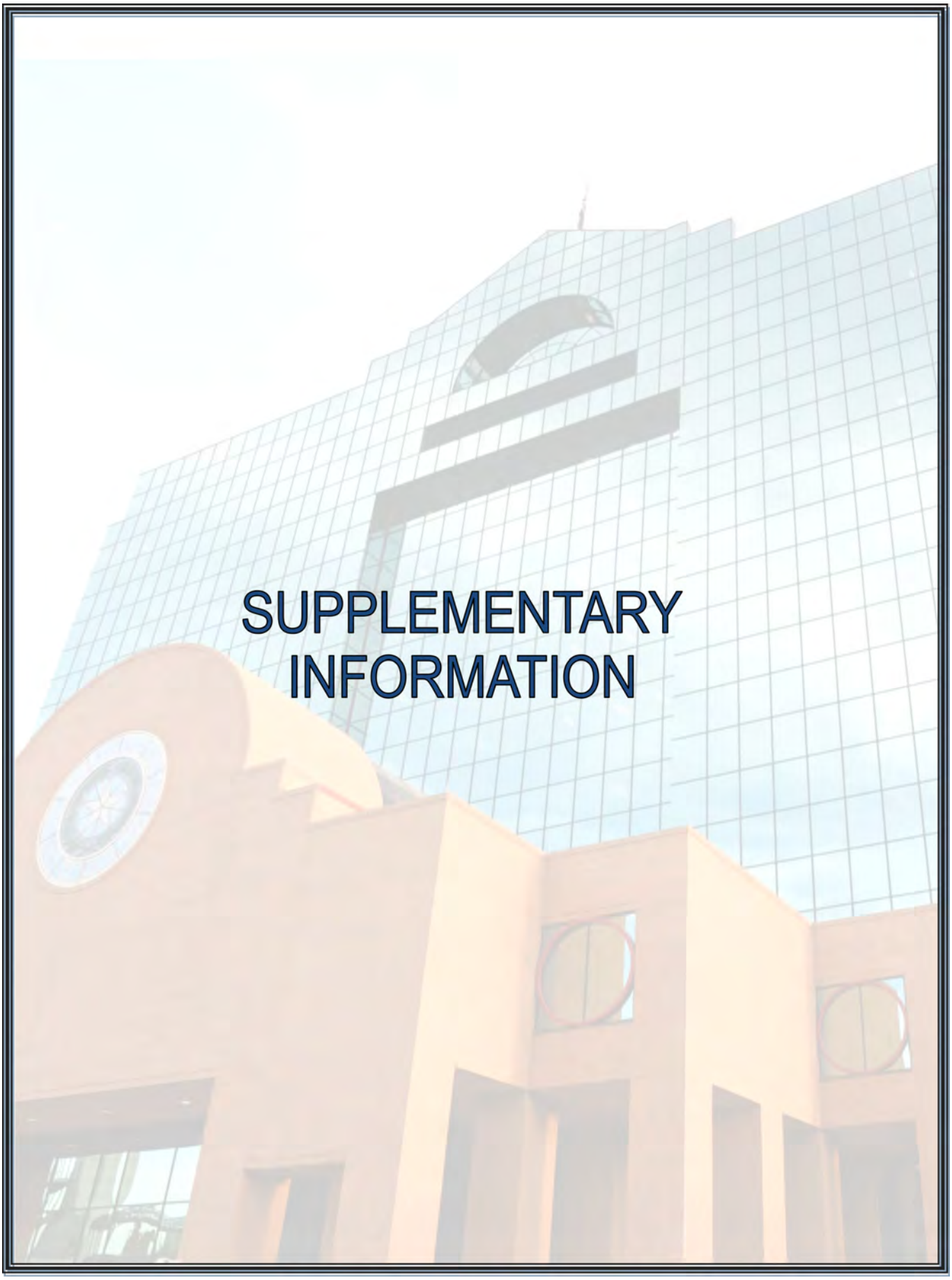
Year Ending September 30	Contractually Required Contribution	Actual Employer Contribution	Actual Non-Employer (County) Contribution	Contribution Deficiency (Excess)	Active Members*	Contributions per Active Member
ESD1						
2016	$ 23	$ 10	$ 21	$ (8)	47	$ 650
2017	37	10	37	(10)	47	1,002
2018	33	10	33	(10)	76	563
2019	34	10	34	(10)	45	987
2020	33	10	17	6	45	593
2021	43	14	38	(9)	66	781
2022	36	14	23	(1)	82	452
2023	37	10	27	—	46	809
2024	**	10	—	**	49	205
ESD2						
2016	$ 56	$ —	$ 56	$ —	128	$ 437
2017	59	—	59	—	128	461
2018	67	—	67	—	156	433
2019	59	—	65	(6)	147	440
2020	70	—	70	—	147	473
2021	65	—	63	2	147	432
2022	65	—	60	5	151	396
2023	59	—	59	—	134	441
2024	**	—	—	**	146	—

* There is no compensation for active members, so the number of active members is used instead. The members are volunteer firefighters.

** As discussed in Note I., the County did not present plan year 2024 information. As such, the contractually required contribution amounts and resulting contribution deficiency (excess) are not presented.

GASB 68, Paragraph 81, requires that the data in this schedule be presented as of the County's respective fiscal year as opposed to the time period covered by the measurement year ending August 31. In addition, per Paragraph 138, "The information for all periods for the 10-year schedules that are required to be presented as required supplementary information may not be available initially. In these cases, during the transition period, that information should be presented for as many years as are available. The schedules should not include information that is not measured in accordance with the requirements of this Statement."

THE COUNTY OF EL PASO
TEXAS


SUPPLEMENTARY
INFORMATION

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2024
(In Thousands)

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	$ 46,176	$ 130,122	$ 3,960	$ 180,258
Cash-restricted	—	27,358	530	27,888
Accounts receivable	501	56	—	557
Prepaids	6	—	—	6
Due from other funds	—	197	—	197
Total Assets	$ 46,683	$ 157,733	$ 4,490	$ 208,906
LIABILITIES AND FUND BALANCES				
Accounts payable	$ 2,085	$ 4,470	—	$ 6,555
Retainage payable	168	262	—	430
Payroll liabilities	289	—	—	289
Due to others	51	—	—	51
Due to other funds	—	197	—	197
Due to other units	105	—	—	105
Due to other governments	70	—	—	70
Unearned revenues	1,078	—	—	1,078
Total Liabilities	3,846	4,929	—	8,775
FUND BALANCES				
Nonspendable:				
Prepaids	6	—	—	6
Restricted:				
Budgetary stabilization	32,998	—	—	32,998
Building construction/renovations	—	56,406	—	56,406
Land	—	530	—	530
Equipment	—	114	—	114
Parks improvements	—	17,611	—	17,611
Public safety	432	—	—	432
Records management	787	—	—	787
Road/street construction/improvements	—	9,290	—	9,290
Software/IT improvements	—	508	—	508
Bond reserve	—	—	530	530
Debt service	—	—	3,960	3,960
Road construction/maintenance	4,171	—	—	4,171
Stormwater improvements	—	13,658	—	13,658
Special revenue	4,443	—	—	4,443

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2024
(In Thousands)

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
Committed:				
Capital projects	—	22,130	—	22,130
Assigned:				
Capital projects	—	32,557	—	32,557
Unassigned:				
Total fund balances	42,837	152,804	4,490	200,131
Total liabilities and fund balances	$ 46,683	$ 157,733	$ 4,490	$ 208,906

(Concluded)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances - Nonmajor Governmental Funds - Summary
For the Year Ended September 30, 2024
(In Thousands)

	Special Revenue Funds	Capital Projects Funds	Debt Service Funds	Total Nonmajor Governmental Funds
REVENUES				
Taxes	$ 4,841	$ —	$ 30,916	$ 35,757
Intergovernmental - Federal	120	—	—	120
Intergovernmental - State	1,120	—	—	1,120
Intergovernmental - Other	1,044	—	—	1,044
Charges for services	20,663	—	—	20,663
Fines and forfeitures	590	—	—	590
Interest	2,442	9,127	674	12,243
Miscellaneous	172	85	—	257
Total revenues	30,992	9,212	31,590	71,794
EXPENDITURES				
Current:				
General government	3,292	—	—	3,292
Administration of justice	1,209	—	—	1,209
Public safety	1,951	—	—	1,951
Health and welfare	119	—	—	119
Culture and recreation	4,485	—	—	4,485
Public works	20,827	—	—	20,827
Capital outlays	1,764	43,649	—	45,413
Debt Service:				
Principal	—	—	23,068	23,068
Interest	—	—	10,050	10,050
Bond issuance costs	—	34	—	34
Total expenditures	33,647	43,683	33,118	110,448
Excess (deficiency) of revenues over (under) expenditures	(2,655)	(34,471)	(1,528)	(38,654)
OTHER FINANCING SOURCES (USES)				
Transfers in	8,599	10,437	819	19,855
Transfers out	(2,255)	—	(62)	(2,317)
RTU SBITAs	456	427	—	883
Proceeds from sale of capital assets	—	154	—	154
Proceeds of bonds sold	—	3,374	—	3,374
Total other financing sources (uses)	6,800	14,392	757	21,949
Net Change in Fund Balances	4,145	(20,079)	(771)	(16,705)
Fund balances - beginning	38,692	172,883	5,261	216,836
Fund balances - ending	$ 42,837	$ 152,804	$ 4,490	$ 200,131

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property	$ 244,988	$ 244,988	$ 248,539	$ 3,551
Sales	76,434	76,434	74,368	(2,066)
Motor vehicle sales tax	7,657	7,657	7,505	(152)
Bingo	41	41	31	(10)
Mixed beverage	4,303	4,303	4,027	(276)
Licenses and permits	359	359	327	(32)
Intergovernmental	5,329	5,329	8,527	3,198
Charges for services	29,280	29,280	23,368	(5,912)
Fines and forfeitures	2,938	2,938	3,863	925
Interest	11,311	11,311	14,435	3,124
Miscellaneous	492	492	2,587	2,095
Total revenues	383,132	383,132	387,577	4,445
EXPENDITURES				
Current:				
General government:				
County judge	562	614	552	62
Commissioner precinct number 1	449	545	466	79
Commissioner precinct number 2	452	509	479	30
Commissioner precinct number 3	416	516	479	37
Commissioner precinct number 4	439	511	473	38
Family and community services	875	1,112	912	200
Office of New Americas	36	10	7	3
County Administration	1,996	1,863	1,580	283
County operations	1,356	2,160	1,783	377
Strategic development	1	22	17	5
Budget and Fiscal Policy Department	1,542	1,542	1,323	219
County Collections	1,658	1,766	1,523	243
County auditor	7,849	8,306	8,046	260
County purchasing agent	2,397	3,799	3,799	—
Human resources	3,799	4,383	3,922	461
Human resources EPC CSCD	301	321	313	8
Human resources riskpool	154	164	162	2
County clerk	4,313	4,466	4,169	297
District clerk	7,157	7,533	7,271	262
Domestic relations office	2,693	2,893	2,701	192
Information technology	26,424	26,270	23,878	2,392

(Continued)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
County elections	6,454	6,959	4,981	1,978
Facilities management	5,018	5,436	5,326	110
Fleet management	1,010	971	780	191
Ascarate annex building	46	53	50	3
East Side Annex Building	50	58	57	1
Northeast courthouse annex	34	42	40	2
Northwest courthouse annex	40	45	43	2
Downtown annex	—	2	2	—
Mission valley courthouse annex	26	33	33	—
Ysleta courthouse annex	79	93	92	1
General and administrative	73,632	44,807	12,554	32,253
County tax assessor-collector	5,556	5,824	5,420	404
General and Administrative Road and Bridge	2,057	2,980	1,753	1,227
Parking garage operations	234	256	234	22
Ancillary building maintenance	9	11	10	1
Community center maintenance	14	20	19	1
El Paso County Mobility Projects	651	877	674	203
Project future - EPWBA	8	8	—	8
Youth services center	60	69	65	4
Total general government	159,847	137,849	95,988	41,861
Administration of justice:				
34th district court	356	377	374	3
41st district court	352	375	371	4
65th district court	569	620	604	16
120th district court	482	512	489	23
168th district court	353	383	379	4
171st district court	297	304	255	49
205th district court	504	793	733	60
210th district court	329	315	183	132
243rd district court	375	404	395	9
327th district court	362	400	396	4
346th district court	584	623	618	5
383rd district court	527	560	549	11
384th district court	760	661	543	118
388th district court	425	492	459	33
409th district court	376	398	395	3
448th district court	353	371	366	5
Criminal district court No. 1	388	412	408	4

(Continued)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Council of judges administration	10,735	12,601	12,601	—
Office of Criminal Justice Coordination	4,143	4,225	3,878	347
District judges salary supplement	388	390	390	—
6th administrative judicial region	120	120	120	—
Juvenile court referee	1,426	1,451	1,441	10
County attorney	11,814	12,423	12,025	398
County attorney emergence health network	530	560	430	130
District attorney	21,700	22,617	20,835	1,782
Family courts	1,756	1,907	1,843	64
County criminal magistrate judges	993	993	900	93
County criminal court at law 1	370	395	393	2
County criminal court at law 2	790	1,035	1,016	19
County criminal court at law 3	354	377	367	10
County criminal court at law 4	338	360	358	2
Criminal law magistrate court	1,706	1,846	1,631	215
County courts administration	1,034	1,108	999	109
County court at law number 1	342	374	372	2
County court at law number 2	332	348	328	20
County court at law number 3	323	335	318	17
County court at law number 4	368	397	389	8
County court at law number 5	440	470	467	3
County court at law number 6	388	415	411	4
County court at law number 7	329	351	347	4
County court at law judges salary	1,695	1,704	1,689	15
County probate court	1,382	1,459	1,427	32
County probate court 2	1,174	1,233	1,216	17
Public defender	12,437	13,380	13,098	282
Justice of the peace number 1	562	710	710	—
Justice of the peace number 2	623	668	666	2
Justice of the peace number 3	705	758	738	20
Justice of the peace number 4	626	673	669	4
Justice of the peace number 5	590	633	625	8
Justice of the peace number 6	712	759	718	41
Justice of the peace number 6 place 2	681	713	702	11
Justice of the peace number 7	702	749	737	12
8th court of appeals	34	34	33	1
Protective order court	275	294	293	1
Total administration of justice	90,309	96,865	92,697	4,168

(Continued)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Public safety:				
County sheriff and jail	123,622	136,539	124,489	12,050
Ambulance	407	407	407	—
West Texas community supervision	33	34	25	9
Juvenile detention / probation	20,343	21,381	19,073	2,308
Juvenile probation community based GF	1,291	1,360	1,191	169
Constable precinct number 1	732	780	699	81
Constable precinct number 2	522	563	536	27
Constable precinct number 3	580	649	636	13
Constable precinct number 4	611	749	715	34
Constable precinct number 5	536	574	535	39
Constable precinct number 6	927	1,005	956	49
Constable precinct number 7	588	607	526	81
Emergency management	180	180	180	—
Courthouse security	1,568	1,667	1,547	120
Total public safety	151,940	166,495	151,515	14,980
Health and welfare:				
County health	952	2,049	2,049	—
Animal control	2,263	2,296	1,752	544
Pauper burials	171	201	181	20
County child welfare board	40	40	17	23
General assistance	778	770	693	77
Medical examiner	3,768	3,915	3,471	444
Border children mental health	633	716	647	69
Sewer line inspection	445	476	467	9
Veterans assistance	380	372	276	96
Nutrition administration	814	868	836	32
Mental health	2,356	2,517	2,516	1
Total health and welfare	12,600	14,220	12,905	1,315
Resource development:				
Agriculture co-op extension	404	410	338	72
Economic Development	11,061	11,329	1,128	10,201
Tax Rebates	872	976	588	388
Infrastructure Development	490	830	673	157
Total resource development	12,827	13,545	2,727	10,818

(Continued)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
General Fund
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
Culture and recreation:				
Ascarate park	2,094	2,364	2,086	278
Golf course	2,487	2,827	2,570	257
Parks and special events department	1,088	1,108	736	372
Agua dulce community center	400	401	344	57
Rural parks	1,371	1,278	1,114	164
Rural pools	740	773	427	346
Sportspark	1,737	1,914	1,720	194
Total culture and recreation	9,917	10,665	8,997	1,668
Public works:				
Fabens airport	64	64	53	11
Graffiti wipeout	151	164	155	9
Tornillo Fabens Port of Entry	14	15	10	5
Flood Control	370	373	29	344
Public works planning and development	1,423	1,656	1,494	162
Total public works	2,022	2,272	1,741	531
Community services:				
Digital Library	515	782	577	205
Total community services	515	782	577	205
Capital outlays	5,246	9,839	6,460	3,379
Total expenditures	445,223	452,532	373,607	78,925
Excess of revenues over expenditures	(62,091)	(69,400)	13,970	83,370
OTHER FINANCING SOURCES (USES)				
Transfers in	1,581	1,581	3,526	1,945
Transfers out	(31,350)	(30,209)	(24,372)	5,837
Loans	—	—	800	800
RTU leases	—	—	2,489	2,489
RTU SBITAs	—	—	1,608	1,608
Total other financing sources and uses	(29,769)	(28,628)	(15,949)	12,679
Net change in fund balances	(91,860)	(98,028)	(1,979)	96,049
Fund balances - beginning	98,208	98,208	98,208	—
Fund balances - ending	$ 6,348	$ 180	$ 96,229	$ 96,049

(Concluded)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Parking Garage for the Texas Water Development Board
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 764	$ 764	$ 885	$ 121
Total revenues	764	764	885	121
EXPENDITURES				
Current:				
General government:				
Parking garage operations	234	256	234	22
Total general government	234	256	234	22
Capital outlays	137	363	103	260
Total expenditures	371	619	337	282
Excess of revenues over expenditures	$ 393	$ 145	$ 548	$ 403

SPECIAL REVENUE FUNDS

Special revenue funds are used to account and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2024

BUDGETED

Road and Bridge

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 collected under *Texas Transportation Code, Chapter 502*.

County Tourist Promotion

This fund is used solely for the purpose of accounting for receipts and disbursements related to the promotion of tourism to the County of El Paso. Funding is from the transfer of excess Hotel/Motel taxes from the Coliseum Tourist Promotion Fund.

County Historical Commission

This fund is used to for the receipts and disbursements related to County Historical Commission, which was established by the *Texas Local Government Code, Chapter 318*.

Alternative Dispute Resolution Center

This fund is used to account for those revenues generated from the filing fees on civil cases under *Texas Civil Practice and Remedies Code Chapter 152* and disbursed to the Rio Grande Council of Governments, a private organization contracted by the County to resolve civil matters outside of the court system.

District Attorney Drug Forfeiture Account

Funds deposited in this account are obtained through criminal asset forfeitures pursuant to *Texas Code of Criminal Procedure §59.06(h)*. Of the gross amount received by the District Attorney's Office, up to ten percent is to be deposited into this special account for drug abuse treatment and prevention programs.

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/motel occupancy tax pursuant to *Texas Tax Code Chapter 352*.

Commissary Inmate Profit

This fund is used to account for the receipts and disbursements relating to the inmates of the County Detention Facilities, under *Texas Local Government Code, §351.0415 and §351.04155*. This fund is restricted to purchases of items for the benefit of the inmates.

County Clerk Records Management and Preservation

This fund is used to account for the receipts and disbursements related to the County Clerk records archives program established under *Texas Local Government Codes, §118.011(b)(2), 118.0216, 203.003 and Texas Code of Criminal Procedure Article 102.005(f)(2)*. Revenues in this account result from an assessment made for certain types of documents filed within the County Clerk Department. Proceeds will be used to scan and archive prior years' documents within the County Clerk Department.

County Records Management and Preservation

This fund is used to account for the receipts and disbursements related to the County records archives Money allocated under Section 135.101 or 135.102 to the county records management and preservation account maintained in the county treasury as required by Section 135.151 may be used by a county only to fund records management and preservation services, including automation, performed by the court clerk on approval by the commissioners court of a budget as provided by Chapter 111. An expenditure from the fund must comply with Subchapter C, Chapter 262.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2024

BUDGETED

County Attorney Commissions

This fund accounts for fees earned by the County Attorney's office, as provided by law, from the collection of judgments in favor of the County. The principal source of revenue is from final judgments on forfeitures. Expenditures from this fund are controlled by Commissioners Court.

Courthouse Security

This fund is used to account for fees collected under *Texas Local Government Code §291.008 and Texas Code of Criminal Procedure §102.017*, for filing certain documents in the County. These fees are restricted to expenditures that provide security of County facilities, primarily in the County Courthouse.

Records Management and Preservation

This fund is used to account for receipts collected under *Texas Local Government Code §118.052(3)(G), 118.0546, 118.0645, 203.003(6), Texas Government Code §51.317(b)(4), 51.317(c)(1), 101.0611(7), 101.0814(4)(G), 101.1214(4)(G) and Texas Code of Criminal Procedure §102.005(f)(1)* and disbursements related to the County's record management and preservation program other than those collected separately by the County Clerk. Resources from this fund are used to manage, organize, promote, implement, and maintain a countywide records and information management program. Access to these funds requires specific Commissioners Court approval.

County Graffiti Eradication

This fund is used to account for fees collected under *Texas Government Code §12.041(7), 12.061(6), and 102.081(6)* and disbursements related to the removal of graffiti from neighborhood homes and businesses.

County Law Library

This fund is used to account for law library fees collected under *Texas Local Government Code §323.023 and Texas Government Code §101.0615(5), 101.0814(10), 101.1013(5) and 101.1214(9)*, and the disbursements relating to the maintenance and operations of the County Law Library.

Court Reporter Service

This fund is utilized to account for court reporter fees collected under *Texas Government Code §51.601(a-1)*, which must be deposited into a separate fund to be utilized to defray the cost of providing court-reporting services for the County of El Paso.

LEOSE

This fund was established in accordance with provisions set forth by the Commission on Law Enforcement Officers Standards and Education. Revenues are allocated by the Texas Comptroller's Office no Later than March 1st of each year under *Texas Occupations Code §1701.157* The expenditures in this account are restricted for use in the Sheriff's, Constables, District Attorney, and County Attorney departments for law enforcement employee training.

Child Welfare Juror Donations

This fund is used to account for donations of jury duty pay under *Texas Government Code §61.003* made by jurors. These funds are to be used for the benefit of children through the El Paso County Child Welfare Board.

County Attorney Supplement

This fund is used to account for supplemental funding received from the State pursuant to *Texas Government Code §46.0031*. These funds are used for operating costs of the County Attorney's office.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2024

BUDGETED

Probate Travel Account

This fund is used to account for fees collected pursuant to *Texas Local Government Code §118.064 §118.052(2)(a)(vi)* to pay for continuing education of the judge and staff of the probate courts including travel and related expenses in attending continuing judicial education activity.

Probate Judiciary Support

This fund is utilized to account for fees allocated by State law charged for filing certain documents in the County, pursuant to *Texas Government Code §51.702*. These fees are restricted to expenditures for court-related purposes for the support of the judiciary.

Teen Court

This fund is utilized to account for the receipt of funds from filing fees for Teen Court cases and for donations from area businesses for Teen Court projects. The proceeds are used to cover some operating costs of the Teen Court program and to provide scholarships for selected graduating seniors involved in this program.

District Clerk Records Management and Preservation

This fund is utilized to account for the receipts and the disbursements relating to the District Clerk's records management and preservation program. Financing is received from fees assessed for recording documents in the District Clerk's Office.

Juvenile Probation Special Revenue

This fund accounts for funding approved by the Commissioners Court to conduct the operations of the Juvenile Probation Department. It includes funds received from Juror donations that will be utilized to offset costs of juvenile care and services provided at the County's juvenile detention center.

Tax Office Discretionary

This fund is utilized to account for the interest generated from the Tax Assessors vehicle inventory escrow account. The proceeds are used to conduct operations of the vehicle inventory tax division of the Tax Assessor Collector's office.

District Attorney Food Stamp Fraud

This fund is used to account for receipts and disbursements related to the food stamp fraud program. Revenues are received through Texas Administrative Code §357.661 and Texas Human Resources Code §33.011 for the prosecution of food stamp and electronic benefit card cases.

County Clerk Records Archives

This fund is utilized to account for the receipts and disbursements related to the County Clerk records archives program. Revenues in this account result from an assessment made for certain types of documents filed within the County Clerk Department. Proceeds will be used to scan and archive prior years' documents within the County Clerk Department.

El Paso County Housing Finance Corp.

This fund was set up to account for receipts and disbursements related to operations of the El Paso County Housing Finance Corporation. These funds result from application fees assessed to participants in this program. Proceeds are utilized to conduct operations of the El Paso County Housing Finance Corporation.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2024

BUDGETED

Project Care

This fund was set up to account for receipts and disbursements related to the Project Care Gas and Electric program. Revenues in this account are received from contributions and donations from the general public; proceeds are utilized to cover utility costs for eligible clients.

County Clerk Vital Statistics

This fund was established to account for receipts and disbursements related to the County Clerk Vital Statistics Program. Revenue in the account results from fees assessed for certain documents filed within the County Clerk's office. Proceeds will be utilized to conduct the operations within the Vital Statistics Program.

District Attorney Special Account

This fund was established to account for receipts and disbursements related to the District Attorney's discretionary account.

Family Protection

This fund accounts for fees collected under Texas Government code §51.961. This fee was repealed January 01, 2022. Cases before the repeal are still paying the fee. Proceeds from this account can be used to provide services for family violence, child abuse prevention, intervention, legal and marriage preservation services if approved by Commissioners' Court.

Justice Court Technology

This fund is used to account for the receipts and disbursements of funds directly related to this program. Revenues in this account are a result of court costs for applicable cases. Proceeds are used for the purchase of technology equipment that will be utilized in the Justice Courts.

Juvenile Probation National School Lunch

This account is used to account for the funds that are reimbursed through the National School Lunch Program and are used by the Juvenile Probation Department to purchase meals for the juveniles residing in the Detention and Challenge Boot Camp Program.

Juvenile Case Manager

This fund is used to account for the receipt and disbursements of funds directly related to this program. Revenues result from court costs in certain juvenile justice court cases. Proceeds are used to cover the cost of several Juvenile Case Manager positions, whose responsibilities are to track and monitor juvenile case flow to ensure effective and efficient dispositions of these cases.

Justice Court Security

This fund is used to account for revenues related to court costs. Funds are used to cover costs of Justice of the Peace court security.

Specialty Courts

This fund was established by the *Code of Criminal Procedures § 102.0178* to account for receipts and disbursements related to the Specialty Courts Program. A person shall pay $60 as a court cost on conviction. 50% of the fee is to establish a fund to be used exclusively for the development and maintenance of the Specialty Courts.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2024

BUDGETED

Court Initiated Guardianship

This fund was established pursuant to the provisions of the Local Government Code whereby the clerk of the court collects a fee on certain probate court actions involving guardianships and is to provide supplemental funding for court-appointed guardians ad litem and court-appointed attorneys ad litem and to fund local guardianship programs for indigent incapacitated individuals.

District Court Records Archive

This fund was established pursuant to *Government Code §51.305(b)* whereby Commissioners Court adopted a district court records archive fee on civil cases filed. The fee is for preservation and restoration services performed in connection with maintaining a district court records archive.

County and District Court Technology

This fund was established pursuant to the *Code of Criminal Procedure §102.0169* to account for the fees collected from defendants in criminal cases. Proceeds are used to cover the costs of continuing education and training for the judges and clerks on technological enhancements and for the purchase and maintenance of technological enhancements including computer systems, networks, hardware, and software, imaging systems, electronic kiosks, and docket management systems.

Court Records Preservation

This fund is used to account for the fees collected for filing of civil cases in county and district courts and to be used for the preservation of court records.

Sheriff Forfeiture

This fund was established to account for the funds that have been awarded to the Sheriff's Office pursuant to a court order to forfeit funds from seizures conducted during criminal activity. These funds are to be used for law enforcement purposes by the Sheriff's Office.

Transportation Fee

This fund was established as an Optional County Fee for Transportation Projects. This $10 fee shall be collected and be sent to a regional mobility authority located in the County to fund long-term transportation projects in the County that are consistent with the purposes specified by Section 7-a, Article VIII, Texas Constitution.

Child Abuse Prevention

This fund was established by the *Texas Code of Criminal Procedure, § 102.0186* and may be used only to fund child abuse prevention programs in the county where the court is located.

Truancy Court Fee

This fund was established by the *Family Code, Sec. 65.107* and can be used to offset the cost of the operation of the Truancy Court.

Veteran's Court Jury Donation

This fund was established by the Commissioners Court for jury donations that will help offset the cost of the Veteran's Court.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2024

BUDGETED

1st Chance Program

This fund was established by the Commissioners Court for the collection of fees for pretrial intervention program whereby first-time offenders are given the opportunity to avoid a criminal record for first-time misdemeanor arrest for possession of marijuana.

County Donations Program

This fund was established by Commissioners Court to receive donations for the purpose of funding various projects including; border children's non-traditional, coast to coast, friends of the lake, golf course one, one fund El Paso, PAWS, quality of life, and wall of honor for military veterans.

Child Advocacy Fees

This fund was established by Texas Code of Criminal Procedure §102.0186 to receive fees on cases that related to child abuse. The funds are to be used only for child prevention programs as approved by the commissioners' court.

Court Facility Fees

This fund was established by Texas Local Government Code §135.152 to receive fees on civil cases. The funds are to be used for construction, renovation or improvement of the facilities that house the courts or pay principal, interest on and cost of issuance of bonds issued for the construction, renovation, or improvement of the facilities.

Language Access Fees

This fund was established by Texas Local Government Code §135.155 to receive fees on civil cases. The funds are to be used to provide language access services for individuals appearing before the court or receiving court services.

OPIOID Settlement

The state of Texas has participated in settlement agreements with different companies to resolve legal claims against them for their role in the opioid crisis. The companies include opioid marketing consultant McKinsey, pharmaceutical companies Endo and Teva, opioid manufacturer Johnson & Johnson ("Janssen") and pharmaceutical distributors AmerisourceBergen, Cardinal Health and McKesson. The amount of funding Texas anticipates receiving is dependent on the number of local governments that join the settlement agreements. The Texas Comptroller of Public Accounts (CPA) has been working alongside the Texas Treasury Safekeeping Trust Company (TTSTC) to ensure timely and efficient transfer of funds from the Opioid Abatement Trust Fund to political subdivisions in accordance with state law. TTSTC made its first disbursement of $47.1 million to political subdivisions from the Opioid Abatement Trust Fund in March 2023. These funds are to be used address opioid-related harms in their communities.

Veteran's Department Jury Donation

This fund is used to account for donations of jury duty pay under Texas Government Code §61.003 made by jurors. These funds are to be used for the benefit of Veteran's Department.

District Attorney Apportionment Supplement

This fund is used to account for receipts and disbursements relating to the District Attorney's Apportionment settlement program fund under Texas Government Code §46.004.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 2024

BUDGETED

Special Revenue Grants – Presented as a major fund

The County of El Paso receives grants from various federal, state, city, foundation, and local intergovernmental agencies. Federal granting agencies include the U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Housing and Urban Development, U.S. Department of the Interior, U.S. Department of Justice, U.S. Department of Transportation, U.S. Department of Treasury, U.S. Department of Health and Human Services, Executive Office of the President, and U.S. Department of Homeland Security. State granting agencies include the Texas Department of State Health Services, Texas Office of the Governor, Texas Department of Transportation, Texas Department of Agriculture, Texas Comptroller of Public Accounts, Office of the Attorney General, Texas Juvenile Justice Department, Texas Indigent Defense Commission, Texas Parks and Wildlife Department and Texas Veteran's Commission. Grant funds are used in various functions of government which include general government, administration of justice, public safety, health and welfare, resource development, community services and public works.

NON-BUDGETED

County Attorney Bad Check

This fund is used to account for the County Attorney's fees on collections for insufficient funds checks.

Elections Contract Services

This fund is established by the Texas Election Code §31.100 to account for the receipt of funds generated from billings made to other governmental agencies for conducting their elections. The proceeds from these billings are utilized to cover the costs of conducting elections related to governmental agencies that have been billed. The county election officer may make expenditures from the fund without budgeting or appropriation by commissioners' court.

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2024
(In Thousands)

	Road and Bridge	County Tourist Promotion	County Historical Commission	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures
ASSETS					
Cash and cash equivalents	$ 10,682	$ 9,912	$ 1	$ 33	$ 75
Accounts receivable	308	—	—	—	—
Prepaids	—	—	—	—	—
Total assets	$ 10,990	$ 9,912	$ 1	$ 33	$ 75
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 982	$ 243	$ —	$ 33	$ 6
Retainage payable	166	2	—	—	—
Payroll liabilities	201	—	—	—	—
Due to others	—	—	—	—	—
Due to other units	—	—	—	—	—
Due to other governments	—	—	—	—	—
Unearned Revenues	—	—	—	—	—
Total liabilities	1,349	245	—	33	6
Fund balances:					
Nonspendable:					
Prepaids	—	—	—	—	—
Restricted:					
Temporary budgetary stabilization	5,470	7,068	1	—	55
Public safety	—	—	—	—	—
Records management	—	—	—	—	—
Road construction/maintenance	4,171	—	—	—	—
Other purposes	—	2,599	—	—	14
Committed:					
Unassigned:					
Total fund balances	9,641	9,667	1	—	69
Total liabilities and fund balances	$ 10,990	$ 9,912	$ 1	$ 33	$ 75

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2024
(In Thousands)

	Coliseum Tourist Promotion	Commissary Inmate Profit	County Clerk Records Management and Preservation	County Records Management and Preservation	County Attorney Commissions
ASSETS					
Cash and cash equivalents	$ 932	$ 2,170	$ 3,370	$ 422	$ 51
Accounts receivable	—	23	—	—	—
Prepaids	—	—	5	—	—
Total assets	$ 932	$ 2,193	$ 3,375	$ 422	$ 51
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 28	$ 29	$ 11	$ —	$ 3
Retainage payable	—	—	—	—	—
Payroll liabilities	—	13	30	—	—
Due to others	—	—	—	—	—
Due to other units	—	—	—	—	—
Due to other governments	—	—	—	—	—
Unearned Revenues	—	—	—	—	—
Total liabilities	28	42	41	—	3
Fund balances:					
Nonspendable:					
Prepaids	—	—	5	—	—
Restricted:					
Temporary budgetary stabilization	900	1,829	2,988	381	38
Public safety	—	322	—	—	—
Records management	—	—	341	41	—
Road construction/maintenance	—	—	—	—	—
Other purposes	4	—	—	—	10
Committed:					
Unassigned:					
Total fund balances	904	2,151	3,334	422	48
Total liabilities and fund balances	$ 932	$ 2,193	$ 3,375	$ 422	$ 51

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2024
(In Thousands)

	Courthouse Security	Records Management and Preservation	County Law Library	Court Reporter Service	LEOSE
ASSETS					
Cash and cash equivalents	$ 1,205	$ 17	$ 189	$ 29	$ 42
Accounts receivable	—	—	—	—	—
Prepaids	—	—	1	—	—
Total assets	$ 1,205	$ 17	$ 190	$ 29	$ 42
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ —	$ —	$ 23	$ —	$ —
Retainage payable	—	—	—	—	—
Payroll liabilities	—	2	13	—	—
Due to others	—	—	—	—	—
Due to other units	—	—	—	—	—
Due to other governments	—	—	—	—	—
Unearned Revenues	—	—	—	—	—
Total liabilities	—	2	36	—	—
Fund balances:					
Nonspendable:					
Prepaids	—	—	1	—	—
Restricted:					
Temporary budgetary stabilization	1,104	—	119	25	19
Public safety	101	—	—	—	—
Records management	—	15	—	—	—
Road construction/maintenance	—	—	—	—	—
Other purposes	—	—	34	4	23
Committed:					
Unassigned:					
Total fund balances	1,205	15	154	29	42
Total liabilities and fund balances	$ 1,205	$ 17	$ 190	$ 29	$ 42

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2024
(In Thousands)

	Child Welfare Juror Donations	County Attorney Supplement	Probate Travel Account	Probate Judiciary Support	Teen Court
ASSETS					
Cash and cash equivalents	$ 52	$ 88	$ 51	$ 363	$ 10
Accounts receivable	—	—	—	—	—
Prepaids	—	—	—	—	—
Total assets	$ 52	$ 88	$ 51	$ 363	$ 10
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ —	$ —	$ —	$ 6	$ —
Retainage payable	—	—	—	—	—
Payroll liabilities	—	—	—	5	—
Due to others	—	—	—	—	—
Due to other units	—	—	—	—	—
Due to other governments	—	—	—	—	—
Unearned Revenues	—	—	—	—	—
Total liabilities	—	—	—	11	—
Fund balances:					
Nonspendable:					
Prepaids	—	—	—	—	—
Restricted:					
Temporary budgetary stabilization	47	87	44	305	9
Public safety	—	—	—	—	—
Records management	—	—	—	—	—
Road construction/maintenance	—	—	—	—	—
Other purposes	5	1	7	47	1
Committed:					
Unassigned:					
Total fund balances	52	88	51	352	10
Total liabilities and fund balances	$ 52	$ 88	$ 51	$ 363	$ 10

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2024
(In Thousands)

	District Clerk Records Management and Preservation	Juvenile Probation Special Revenue	Tax Office Discretionary	County Attorney Bad Check Operating	District Attorney Food Stamp Fraud
ASSETS					
Cash and cash equivalents	$ 850	$ 638	$ 1,099	$ 11	$ 130
Accounts receivable	—	—	—	—	—
Prepaids	—	—	—	—	—
Total assets	$ 850	$ 638	$ 1,099	$ 11	$ 130
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ —	$ 5	$ 1	$ —	$ —
Retainage payable	—	—	—	—	—
Payroll liabilities	1	—	6	—	—
Due to others	—	51	—	—	—
Due to other units	—	105	—	—	—
Due to other governments	—	1	69	—	—
Unearned Revenues	—	—	—	—	—
Total liabilities	1	162	76	—	—
Fund balances:					
Nonspendable:					
Prepaids	—	—	—	—	—
Restricted:					
Temporary budgetary stabilization	756	429	913	10	115
Public safety	—	—	—	—	—
Records management	93	—	—	—	—
Road construction/maintenance	—	—	—	—	—
Other purposes	—	47	110	1	15
Committed:					
Unassigned:					
Total fund balances	849	476	1,023	11	130
Total liabilities and fund balances	$ 850	$ 638	$ 1,099	$ 11	$ 130

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2024
(In Thousands)

	County Clerk Records Archives	Elections Contract Services	El Paso County Housing Finance Corp.	Project Care	County Clerk Vital Statistics
ASSETS					
Cash and cash equivalents	$ 1,257	$ 1,536	$ 53	$ 5,625	$ 281
Accounts receivable	—	—	—	—	—
Prepaids	—	—	—	—	—
Total assets	$ 1,257	$ 1,536	$ 53	$ 5,625	$ 281
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ —	$ —	$ —	$ 5	$ 4
Retainage payable	—	—	—	—	—
Payroll liabilities	—	—	—	—	—
Due to others	—	—	—	—	—
Due to other units	—	—	—	—	—
Due to other governments	—	—	—	—	—
Unearned Revenues	—	819	—	—	—
Total liabilities	—	819	—	5	4
Fund balances:					
Nonspendable:					
Prepaids	—	—	—	—	—
Restricted:					
Temporary budgetary stabilization	1,113	—	47	5,065	251
Public safety	—	—	—	—	—
Records management	144	—	—	—	26
Road construction/maintenance	—	—	—	—	—
Other purposes	—	717	6	555	—
Committed:					
Unassigned:					
Total fund balances	1,257	717	53	5,620	277
Total liabilities and fund balances	$ 1,257	$ 1,536	$ 53	$ 5,625	$ 281

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2024
(In Thousands)

	District Attorney Special Account	Family Protection	Justice Court Technology	Justice Court Security	Specialty Courts
ASSETS					
Cash and cash equivalents	$ 659	$ 59	$ 346	$ 12	$ 275
Accounts receivable	—	—	—	—	—
Prepaids	—	—	—	—	—
Total assets	$ 659	$ 59	$ 346	$ 12	$ 275
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ —	$ —	$ 2	$ —	$ —
Retainage payable	—	—	—	—	—
Payroll liabilities	4	—	—	—	—
Due to others	—	—	—	—	—
Due to other units	—	—	—	—	—
Due to other governments	—	—	—	—	—
Unearned Revenues	—	—	—	—	—
Total liabilities	4	—	2	—	—
Fund balances:					
Nonspendable:					
Prepaids	—	—	—	—	—
Restricted:					
Temporary budgetary stabilization	620	53	277	4	237
Public safety	—	—	—	8	—
Records management	—	—	67	—	—
Road construction/maintenance	—	—	—	—	—
Other purposes	35	6	—	—	38
Committed:					
Unassigned:					
Total fund balances	655	59	344	12	275
Total liabilities and fund balances	$ 659	$ 59	$ 346	$ 12	$ 275

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2024
(In Thousands)

	Court Initiated Guardianship	District Court Records Archive	County and District Court Technology	Court Records Preservation	Sheriff Forfeiture
ASSETS					
Cash and cash equivalents	$ 317	$ 59	$ 94	$ 319	$ 497
Accounts receivable	—	—	—	—	—
Prepaids	—	—	—	—	—
Total assets	$ 317	$ 59	$ 94	$ 319	$ 497
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ —	$ —	$ —	$ —	$ —
Retainage payable	—	—	—	—	—
Payroll liabilities	1	—	—	5	—
Due to others	—	—	—	—	—
Due to other units	—	—	—	—	—
Due to other governments	—	—	—	—	—
Unearned Revenues	—	—	—	—	—
Total liabilities	1	—	—	5	—
Fund balances:					
Nonspendable:					
Prepaids	—	—	—	—	—
Restricted:					
Temporary budgetary stabilization	288	34	85	288	497
Public safety	—	—	—	—	—
Records management	—	25	9	26	—
Road construction/maintenance	—	—	—	—	—
Other purposes	28	—	—	—	—
Committed:					
Unassigned:					
Total fund balances	316	59	94	314	497
Total liabilities and fund balances	$ 317	$ 59	$ 94	$ 319	$ 497

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2024
(In Thousands)

	Transportation Fee	Child Abuse Prevention	Truancy Court Fee	Veteran's Court Jury Donation	County Donations Program
ASSETS					
Cash and cash equivalents	$ 532	$ 13	$ 56	$ 1	$ 140
Accounts receivable	170	—	—	—	—
Prepaids	—	—	—	—	—
Total assets	$ 702	$ 13	$ 56	$ 1	$ 140
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 702	$ —	$ —	$ —	$ 2
Retainage payable	—	—	—	—	—
Payroll liabilities	—	—	—	—	—
Due to others	—	—	—	—	—
Due to other units	—	—	—	—	—
Due to other governments	—	—	—	—	—
Unearned Revenues	—	—	—	—	—
Total liabilities	702	—	—	—	2
Fund balances:					
Nonspendable:					
Prepaids	—	—	—	—	—
Restricted:					
Temporary budgetary stabilization	—	12	49	1	136
Public safety	—	1	—	—	—
Records management	—	—	—	—	—
Road construction/maintenance	—	—	—	—	—
Other purposes	—	—	7	—	2
Committed:					
Unassigned:					
Total fund balances	—	13	56	1	138
Total liabilities and fund balances	$ 702	$ 13	$ 56	$ 1	$ 140

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2024
(In Thousands)

	Court Facilities Fee	Language Access Fee	Opioid Settlement	Veteran's Department Jury Donation
ASSETS				
Cash and cash equivalents	$ 785	$ 253	$ 582	$ 2
Accounts receivable	—	—	—	—
Prepaids	—	—	—	—
Total assets	$ 785	$ 253	$ 582	$ 2
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	$ —	$ —	$ —	$ —
Retainage payable	—	—	—	—
Payroll liabilities	—	—	7	—
Due to others	—	—	—	—
Due to other units	—	—	—	—
Due to other governments	—	—	—	—
Unearned Revenues	—	—	259	—
Total liabilities	—	—	266	—
Fund balances:				
Nonspendable:				
Prepaids	—	—	—	—
Restricted:				
Temporary budgetary stabilization	705	227	295	2
Public safety	—	—	—	—
Records management	—	—	—	—
Road construction/maintenance	—	—	—	—
Other purposes	80	26	21	—
Committed:				
Unassigned:				
Total fund balances	785	253	316	2
Total liabilities and fund balances	$ 785	$ 253	$ 582	$ 2

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Special Revenue Funds
September 30, 2024
(In Thousands)

	District Attorney Apportionment Supplement	Total Nonmajor Special Revenue Funds
ASSETS		
Cash and cash equivalents	$ 1	$ 46,176
Accounts receivable	—	501
Prepaids	—	6
Total assets	$ 1	$ 46,683
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	$ —	$ 2,085
Retainage payable	—	168
Payroll liabilities	1	289
Due to others	—	51
Due to other units	—	105
Due to other governments	—	70
Unearned Revenues	—	1,078
Total liabilities	1	3,846
Fund balances:		
Nonspendable:		
Prepaids	—	6
Restricted:		
Temporary budgetary stabilization	—	32,998
Public safety	—	432
Records management	—	787
Road construction/maintenance	—	4,171
Other purposes	—	4,443
Committed:		
Unassigned:		
Total fund balances	—	42,837
Total liabilities and fund balances	$ 1	$ 46,683

(Concluded)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(In Thousands)

	Road and Bridge	County Tourist Promotion	County Historical Commission	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures
REVENUES					
Taxes	$ —	$ —	$ —	$ —	$ —
Intergovernmental-Federal	—	—	—	—	—
Intergovernmental-State	115	—	—	—	—
Intergovernmental-Other	—	—	—	—	—
Charges for services	7,379	—	—	315	22
Fines and forfeitures	—	—	—	—	—
Interest	612	500	—	—	4
Miscellaneous	1	—	—	—	—
Total revenues	8,107	500	—	315	26
EXPENDITURES					
General government	—	—	—	—	—
Administration of justice	—	—	—	315	69
Public safety	—	—	—	—	—
Health and welfare	—	—	—	—	—
Culture and recreation	—	819	4	—	—
Public works	13,943	—	—	—	—
Capital outlays	1,437	—	—	—	—
Total expenditures	15,380	819	4	315	69
Excess (deficiency) of revenues over (under) expenditures	(7,273)	(319)	(4)	—	(43)
OTHER FINANCING SOURCES (USES)					
Transfers in	6,931	1,600	4	—	—
Transfers out	—	(4)	—	—	—
RTU SBITAs	—	—	—	—	—
Total other financing sources (uses)	6,931	1,596	4	—	—
Net change in fund balances	(342)	1,277	—	—	(43)
Fund balances - beginning	9,983	8,390	1	—	112
Fund balances - ending	$ 9,641	$ 9,667	$ 1	$ —	$ 69

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(In Thousands)

	Coliseum Tourist Promotion	Commissary Inmate Profit	County Clerk Records Management & Preservation	County Records Management & Preservation	County Attorney Commissions
REVENUES					
Taxes	$ 4,841	$ —	$ —	$ —	$ —
Intergovernmental-Federal	—	—	—	—	—
Intergovernmental-State	—	—	—	—	—
Intergovernmental-Other	—	—	—	—	—
Charges for services	—	1,313	1,053	162	45
Fines and forfeitures	—	—	—	—	—
Interest	27	109	157	16	4
Miscellaneous	—	8	—	—	—
Total revenues	4,868	1,430	1,210	178	49
EXPENDITURES					
General government	—	—	729	—	—
Administration of justice	—	—	—	—	8
Public safety	—	1,355	—	—	—
Health and welfare	—	—	—	—	—
Culture and recreation	2,666	—	—	—	—
Public works	—	—	—	—	—
Capital outlays	—	96	25	—	—
Total expenditures	2,666	1,451	754	—	8
Excess (deficiency) of revenues over (under) expenditures	2,202	(21)	456	178	41
OTHER FINANCING SOURCES (USES)					
Transfers in	—	—	—	—	—
Transfers out	(1,600)	—	—	—	—
RTU SBITAs	—	—	—	—	—
Total other financing sources (uses)	(1,600)	—	—	—	—
Net change in fund balances	602	(21)	456	178	41
Fund balances - beginning	302	2,172	2,878	244	7
Fund balances - ending	$ 904	$ 2,151	$ 3,334	$ 422	$ 48

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(In Thousands)

	Courthouse Security	Records Management and Preservation	County Law Library	Court Reporter Service	LEOSE
REVENUES					
Taxes	$ —	$ —	$ —	$ —	$ —
Intergovernmental-Federal	—	—	—	—	—
Intergovernmental-State	—	—	—	—	119
Intergovernmental-Other	—	—	—	—	—
Charges for services	390	50	530	381	—
Fines and forfeitures	—	—	—	—	—
Interest	53	—	5	3	4
Miscellaneous	—	—	9	—	—
Total revenues	443	50	544	384	123
EXPENDITURES					
General government	—	36	—	—	—
Administration of justice	—	—	—	—	7
Public safety	—	—	—	—	115
Health and welfare	—	—	—	—	—
Culture and recreation	—	—	996	—	—
Public works	—	—	—	—	—
Capital outlays	—	—	—	—	—
Total expenditures	—	36	996	—	122
Excess (deficiency) of revenues over (under) expenditures	443	14	(452)	384	1
OTHER FINANCING SOURCES (USES)					
Transfers in	—	—	64	—	—
Transfers out	(222)	—	—	(358)	—
RTU SBITAs	—	—	456	—	—
Total other financing sources (uses)	(222)	—	520	(358)	—
Net change in fund balances	221	14	68	26	1
Fund balances - beginning	984	1	86	3	41
Fund balances - ending	$ 1,205	$ 15	$ 154	$ 29	$ 42

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(In Thousands)

	Child Welfare Juror Donations	County Attorney Supplement	Probate Travel Account	Probate Judiciary Support	Teen Court
REVENUES					
Taxes	$ —	$ —	$ —	$ —	$ —
Intergovernmental-Federal	—	—	—	—	—
Intergovernmental-State	—	—	—	168	—
Intergovernmental-Other	—	—	—	—	—
Charges for services	1	—	10	—	—
Fines and forfeitures	—	—	—	—	—
Interest	—	4	2	16	—
Miscellaneous	—	—	—	—	—
Total revenues	1	4	12	184	—
EXPENDITURES					
General government	—	—	—	—	—
Administration of justice	—	28	9	151	—
Public safety	—	—	—	—	—
Health and welfare	—	—	—	—	—
Culture and recreation	—	—	—	—	—
Public works	—	—	—	—	—
Capital outlays	—	—	—	—	—
Total expenditures	—	28	9	151	—
Excess (deficiency) of revenues over (under) expenditures	1	(24)	3	33	—
OTHER FINANCING SOURCES (USES)					
Transfers in	—	—	—	—	—
Transfers out	—	—	—	—	—
RTU SBITAs	—	—	—	—	—
Total other financing sources (uses)	—	—	—	—	—
Net change in fund balances	1	(24)	3	33	—
Fund balances - beginning	51	112	48	319	10
Fund balances - ending	$ 52	$ 88	$ 51	$ 352	$ 10

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(In Thousands)

	District Clerk Records Management and Preservation	Juvenile Probation Special Revenue	Tax Office Discretionary	County Attorney Bad Check Operating	District Attorney Food Stamp Fraud
REVENUES					
Taxes	$ —	$ —	$ —	$ —	$ —
Intergovernmental-Federal	—	—	—	—	—
Intergovernmental-State	—	—	—	—	—
Intergovernmental-Other	—	—	—	—	—
Charges for services	324	35	1	—	—
Fines and forfeitures	—	—	27	—	—
Interest	33	19	310	—	7
Miscellaneous	—	17	74	7	—
Total revenues	357	71	412	7	7
EXPENDITURES					
General government	16	—	151	—	—
Administration of justice	—	—	—	9	45
Public safety	—	74	—	—	—
Health and welfare	—	—	—	—	—
Culture and recreation	—	—	—	—	—
Public works	—	—	—	—	—
Capital outlays	—	—	—	—	5
Total expenditures	16	74	151	9	50
Excess (deficiency) of revenues over (under) expenditures	341	(3)	261	(2)	(43)
OTHER FINANCING SOURCES (USES)					
Transfers in	—	—	—	—	—
Transfers out	—	—	—	—	—
RTU SBITAs	—	—	—	—	—
Total other financing sources (uses)	—	—	—	—	—
Net change in fund balances	341	(3)	261	(2)	(43)
Fund balances - beginning	508	479	762	13	173
Fund balances - ending	$ 849	$ 476	$ 1,023	$ 11	$ 130

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(In Thousands)

	County Clerk Records Archives	Elections Contract Services	El Paso County Housing Finance Corp.	Project Care	County Clerk Vital Statistics
REVENUES					
Taxes	$ —	$ —	$ —	$ —	$ —
Intergovernmental-Federal	—	—	—	—	—
Intergovernmental-State	—	—	—	—	—
Intergovernmental-Other	—	1,044	—	—	—
Charges for services	1,054	—	—	—	78
Fines and forfeitures	—	—	—	—	—
Interest	51	45	2	304	16
Miscellaneous	—	—	—	—	—
Total revenues	1,105	1,089	2	304	94
EXPENDITURES					
General government	982	935	—	—	46
Administration of justice	—	—	—	—	—
Public safety	—	—	—	—	—
Health and welfare	—	—	—	119	—
Culture and recreation	—	—	—	—	—
Public works	—	—	—	—	—
Capital outlays	—	—	—	—	52
Total expenditures	982	935	—	119	98
Excess (deficiency) of revenues over (under) expenditures	123	154	2	185	(4)
OTHER FINANCING SOURCES (USES)					
Transfers in	—	—	—	—	—
Transfers out	—	—	—	—	—
RTU SBITAs	—	—	—	—	—
Total other financing sources (uses)	—	—	—	—	—
Net change in fund balances	123	154	2	185	(4)
Fund balances - beginning	1,134	563	51	5,435	281
Fund balances - ending	$ 1,257	$ 717	$ 53	$ 5,620	$ 277

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(In Thousands)

	District Attorney Special Account	Family Protection	Justice Court Technology	Juvenile Probation National School Lunch	Juvenile Case Manager
REVENUES					
Taxes	$ —	$ —	$ —	$ —	$ —
Intergovernmental-Federal	—	—	—	120	—
Intergovernmental-State	—	—	—	—	—
Intergovernmental-Other	—	—	—	—	—
Charges for services	—	—	47	—	52
Fines and forfeitures	389	—	—	—	8
Interest	3	3	17	2	—
Miscellaneous	1	—	—	—	—
Total revenues	393	3	64	122	60
EXPENDITURES					
General government	—	—	—	—	—
Administration of justice	368	—	59	—	—
Public safety	—	—	—	189	—
Health and welfare	—	—	—	—	—
Culture and recreation	—	—	—	—	—
Public works	—	—	—	—	—
Capital outlays	—	—	—	—	—
Total expenditures	368	—	59	189	—
Excess (deficiency) of revenues over (under) expenditures	25	3	5	(67)	60
OTHER FINANCING SOURCES (USES)					
Transfers in	—	—	—	—	—
Transfers out	—	—	—	—	(60)
RTU SBITAs	—	—	—	—	—
Total other financing sources (uses)	—	—	—	—	(60)
Net change in fund balances	25	3	5	(67)	—
Fund balances - beginning	630	56	339	67	—
Fund balances - ending	$ 655	$ 59	$ 344	$ —	$ —

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(In Thousands)

	Justice Court Security	Specialty Courts	Court Initiated Guardianship	District Court Records Archive	County and District Court Technology
REVENUES					
Taxes	$ —	$ —	$ —	$ —	$ —
Intergovernmental-Federal	—	—	—	—	—
Intergovernmental-State	—	—	—	—	—
Intergovernmental-Other	—	—	—	—	—
Charges for services	14	44	63	5	8
Fines and forfeitures	—	—	—	—	—
Interest	—	10	12	4	4
Miscellaneous	—	—	—	—	—
Total revenues	14	54	75	9	12
EXPENDITURES					
General government	—	—	—	111	—
Administration of justice	—	8	34	—	—
Public safety	2	—	—	—	—
Health and welfare	—	—	—	—	—
Culture and recreation	—	—	—	—	—
Public works	—	—	—	—	—
Capital outlays	—	—	—	—	—
Total expenditures	2	8	34	111	—
Excess (deficiency) of revenues over (under) expenditures	12	46	41	(102)	12
OTHER FINANCING SOURCES (USES)					
Transfers in	—	—	—	—	—
Transfers out	—	—	—	—	—
RTU SBITAs	—	—	—	—	—
Total other financing sources (uses)	—	—	—	—	—
Net change in fund balances	12	46	41	(102)	12
Fund balances - beginning	—	229	275	161	82
Fund balances - ending	$ 12	$ 275	$ 316	$ 59	$ 94

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(In Thousands)

	Court Records Preservation	Sheriff Forfeiture	Transportation Fee	Child Abuse Prevention	Truancy Court Fee
REVENUES					
Taxes	$ —	$ —	$ —	$ —	$ —
Intergovernmental-Federal	—	—	—	—	—
Intergovernmental-State	—	—	—	—	—
Intergovernmental-Other	—	—	—	—	—
Charges for services	4	—	6,884	1	—
Fines and forfeitures	—	146	—	—	20
Interest	17	—	—	—	2
Miscellaneous	—	—	—	—	—
Total revenues	21	146	6,884	1	22
EXPENDITURES					
General government	—	—	—	—	—
Administration of justice	75	—	—	—	—
Public safety	—	216	—	—	—
Health and welfare	—	—	—	—	—
Culture and recreation	—	—	—	—	—
Public works	—	—	6,884	—	—
Capital outlays	—	—	—	—	—
Total expenditures	75	216	6,884	—	—
Excess (deficiency) of revenues over (under) expenditures	(54)	(70)	—	1	22
OTHER FINANCING SOURCES (USES)					
Transfers in	—	—	—	—	—
Transfers out	—	—	—	—	—
RTU SBITAs	—	—	—	—	—
Total other financing sources (uses)	—	—	—	—	—
Net change in fund balances	(54)	(70)	—	1	22
Fund balances - beginning	368	567	—	12	34
Fund balances - ending	$ 314	$ 497	$ —	$ 13	$ 56

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(In Thousands)

	Veteran's Court Jury Donation	1ST Chance Program	County Donations Program	Court Facilities Fee	Language Access Fee
REVENUES					
Taxes	$ —	$ —	$ —	$ —	$ —
Intergovernmental-Federal	—	—	—	—	—
Intergovernmental-State	—	—	—	—	—
Intergovernmental-Other	—	—	—	—	—
Charges for services	1	—	—	298	98
Fines and forfeitures	—	—	—	—	—
Interest	—	—	—	30	9
Miscellaneous	—	11	44	—	—
Total revenues	1	11	44	328	107
EXPENDITURES					
General government	—	—	4	—	—
Administration of justice	2	—	—	—	—
Public safety	—	—	—	—	—
Health and welfare	—	—	—	—	—
Culture and recreation	—	—	—	—	—
Public works	—	—	—	—	—
Capital outlays	—	—	14	—	—
Total expenditures	2	—	18	—	—
Excess (deficiency) of revenues over (under) expenditures	(1)	11	26	328	107
OTHER FINANCING SOURCES (USES)					
Transfers in	—	—	—	—	—
Transfers out	—	(11)	—	—	—
RTU SBITAs	—	—	—	—	—
Total other financing sources (uses)	—	(11)	—	—	—
Net change in fund balances	(1)	—	26	328	107
Fund balances - beginning	2	—	112	457	146
Fund balances - ending	$ 1	$ —	$ 138	$ 785	$ 253

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Nonmajor Special Revenue Funds
For the Year Ended September 30, 2024
(In Thousands)

	Opioid Settlement	Veteran's Department Jury Donation	District Attorney Apportionment Supplement	Total Special Revenue Funds
REVENUES				
Taxes	$ —	$ —	$ —	$ 4,841
Intergovernmental-Federal	—	—	—	120
Intergovernmental-State	696	—	22	1,120
Intergovernmental-Other	—	—	—	1,044
Charges for services	—	1	—	20,663
Fines and forfeitures	—	—	—	590
Interest	26	—	—	2,442
Miscellaneous	—	—	—	172
Total revenues	722	1	22	30,992
EXPENDITURES				
General government	282	—	—	3,292
Administration of justice	—	—	22	1,209
Public safety	—	—	—	1,951
Health and welfare	—	—	—	119
Culture and recreation	—	—	—	4,485
Public works	—	—	—	20,827
Capital outlays	135	—	—	1,764
Total expenditures	417	—	22	33,647
Excess (deficiency) of revenues over (under) expenditures	305	1	—	(2,655)
OTHER FINANCING SOURCES (USES)				
Transfers in	—	—	—	8,599
Transfers out	—	—	—	(2,255)
RTU SBITAs	—	—	—	456
Total other financing sources (uses)	—	—	—	6,800
Net change in fund balances	305	1	—	4,145
Fund balances - beginning	11	1	—	38,692
Fund balances - ending	$ 316	$ 2	$ —	$ 42,837

(Concluded)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Fund
For the Year Ended September 30, 2024
(In Thousands)

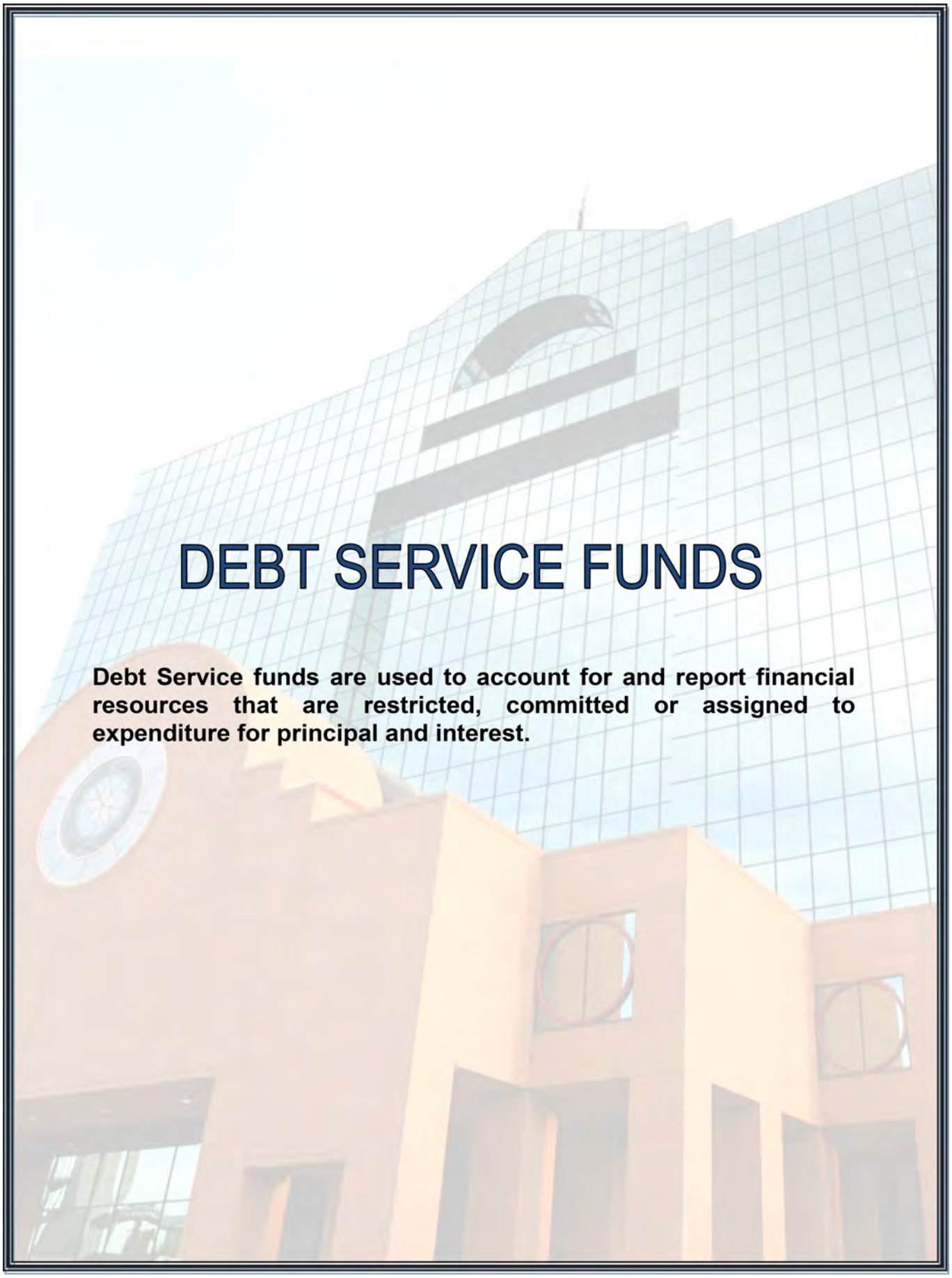
	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
REVENUES				
Taxes	$ 5,708	$ 5,387	$ 4,841	$ (546)
Intergovernmental-Federal	150	150	120	(30)
Intergovernmental-State	326	574	1,120	546
Intergovernmental-Other	—	—	1,044	1,044
Charges for services	20,710	20,715	20,663	(52)
Fines and forfeitures	850	850	590	(260)
Interest	521	531	2,442	1,911
Miscellaneous	208	235	172	(63)
Total revenues	28,473	28,442	30,992	2,550
EXPENDITURES				
General government				
Personnel	1,338	1,489	1,178	311
Operating	6,381	6,322	2,114	4,208
Total general government	7,719	7,811	3,292	4,519
Administration of justice				
Personnel	342	423	323	100
Operating	4,067	4,020	886	3,134
Total administration of justice	4,409	4,443	1,209	3,234
Public safety				
Personnel	225	522	451	71
Operating	5,528	5,340	1,500	3,840
Total public safety	5,753	5,862	1,951	3,911
Health and welfare				
Operating	5,107	5,110	119	4,991
Total health and welfare	5,107	5,110	119	4,991
Resource development				
Operating	46	46	—	46
Total resource development	46	46	—	46
Culture and recreation				
Personnel	293	336	321	15
Operating	10,881	11,512	4,164	7,348
Total culture and recreation	11,174	11,848	4,485	7,363

(Continued)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Nonmajor Special Revenue Fund
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts			Variance with Final Budget - Positive
	Original	Final	Actual Amounts	(Negative)
Public works				
Personnel	5,577	5,608	5,083	525
Operating	19,839	22,153	15,744	6,409
Total public works	25,416	27,761	20,827	6,934
Capital outlays	1,618	3,428	1,764	1,664
Total expenditures	61,242	66,309	33,647	32,662
Excess (deficiency) of revenues over (under) expenditures	(32,769)	(37,867)	(2,655)	35,212
OTHER FINANCING SOURCES (USES)				
Transfers in	8,620	8,620	8,599	(21)
Transfers out	(2,454)	(2,454)	(2,255)	199
RTU SBITAs	—	—	456	456
Total other financing sources (uses)	6,166	6,166	6,800	634
Net change in fund balances	(26,603)	(31,701)	4,145	35,846
Fund balance - beginning	38,692	38,692	38,692	—
Fund balance - ending	$ 12,089	$ 6,991	$ 42,837	$ 35,846

(Concluded)



DEBT SERVICE FUNDS

Debt Service funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest.

COUNTY OF EL PASO, TEXAS
Purposes of Debt Service Funds
September 30, 2024

General Obligation Refunding Bonds, Series 2015

This fund is used for the payment of principal and interest on bonds issued to advance refund a portion of the principal and interest on Certificates of Obligation Series 2012.

General Obligation Taxable Refunding Bonds, Series 2015A

This fund is used for the payment of principal and interest on bonds issued to advance refund a portion of the principal and interest on Taxable Certificates of Obligation Series 2007A.

General Obligation Refunding Bonds, Series 2016A

This fund is used for the payment of principal and interest on bonds issued to advance refund a portion of the principal and interest on Certificates of Obligation Series 2007 and General Obligation Refunding Series 2007.

General Obligation Taxable Refunding Bonds, Series 2016B

This fund is used for the payment of principal and interest on bonds issued to advance refund a portion of the principal and interest on Taxable Certificates of Obligation Series 2001, Series 2007, and Series 2012 and General Obligation Refunding Series 2007 and Series 2011.

Certificates of Obligation, Series 2016D

This fund is used for the payment of principal and interest on bonds issued to pay all or part of the Issuer's contractual obligations incurred for (i) constructing roof and other infrastructure improvements, renovations and equipment repairs/replacement to existing County facilities, including the county courthouse, Sheriff's facilities, parks facilities, administrative service buildings, Juvenile Probation facilities and Public works facilities; (ii) Information technology equipment, software and related infrastructure, implementation and planning needs; (iii) constructing improving, renovating and equipping County parks and recreational facilities; (iv) constructing improving, renovating, equipping transit related infrastructure and acquiring rights-of-way therefor; (v) constructing, reconstructing and improving streets, roads, sidewalks and alleys, including bridges and intersections, street overlay, landscaping, lighting, signalization, traffic safety and operational improvements, culverts and related storm drainage and utility relocation, and the acquisition of land and interests in land as necessary therefor; and (vi) paying legal, fiscal and engineering fees in connection with these projects.

General Obligation Refunding Bonds, Series 2017

This fund is used for the payment of principal and interest on bonds issued to advance refund a portion of the principal and interest on Certificates of Obligation, Series 2012.

Taxable Certificates of Obligation Bonds, Series 2017

This fund is used to collect Ad Valorem taxes for the payment of the debt funds are transferred to the enterprise fund to pay the debt.

Taxable Certificates of Obligation Series 2021 Texas Water Development Board (TWDB) Loan

This fund is used for the payment of principal and interest on the State Infrastructure Bank Loan for the purpose of paying all or a portion of County's contractual obligations incurred in connection with: (i) design, construction and installation of flood control, storm water and drainage improvements within the County; and (ii) paying legal, fiscal, and engineering fees in connection with such projects.

Tax Anticipation Note, Series 2022

This fund is used to collect Ad Valorem taxes for the payment of the principal and interest related to debt issued to pay for projects constructed under County Capital Projects Tax Note 2022.

COUNTY OF EL PASO, TEXAS
Purposes of Debt Service Funds
September 30, 2024

Taxable Certificates of Obligation, Series 2022A (TWDB Loan)

This fund is used to collect Ad Valorem taxes for the payment of the principal and interest related to debt issued to pay for projects constructed under County Capital Projects Taxable Certificates of Obligation, Series 2022A (TWDB Loan).

Taxable Certificates of Obligation, Series 2022B (TWDB Loan)

This fund is used to collect Ad Valorem taxes for the payment of the principal and interest related to debt issued to pay for projects constructed under County Capital Projects Taxable Certificates of Obligation, Series 2022B (TWDB Loan).

Taxable Certificates of Obligation Bonds, Series 2023C

This fund is used to collect Ad Valorem taxes for the payment of the debt funds are transferred to the enterprise fund to pay the debt.

Tax Note, Series 2023A

This fund is used to collect Ad Valorem taxes for the payment of the principal and interest related to debt issued to pay for projects constructed under County Capital Projects Tax Note, Series 2023A.

Tax Note, Series 2023B

This fund is used to collect Ad Valorem taxes for the payment of the principal and interest related to debt issued to pay for projects constructed under County Capital Projects Tax Note, Series 2023B.

Tax Note, Series 2023C

This fund is used to collect Ad Valorem taxes for the payment of the principal and interest related to debt issued to pay for projects constructed under County Capital Projects Tax Note, Series 2023C.

Taxable Tax Note, Series 2023D

This fund is used to collect Ad Valorem taxes for the payment of the principal and interest related to debt issued to pay for projects constructed under County Capital Projects Tax Note, Series 2023D.

Taxable Tax Note, Series 2024

This fund is used to collect Ad Valorem taxes for the payment of the principal and interest related to debt issued to pay for projects constructed under County Capital Projects Tax Note, Series 2024.

General Obligation Refunding Bonds Taxable, Series 2023A

This fund is used for the payment of principal and interest on bonds issued to advance refund a portion of the principal and interest on General Obligation Refunding Bonds, Series 2015.

Certificates of Obligation, Series 2023A

This fund is used to collect Ad Valorem taxes for the payment of the principal and interest related to debt issued to pay for projects constructed under County Capital Projects Certificates of Obligation, Series 2023A.

COUNTY OF EL PASO, TEXAS
Purposes of Debt Service Funds
September 30, 2024

Taxable Certificates of Obligation, Series 2023B (TWDB Loan)

This fund is used to collect Ad Valorem taxes for the payment of the principal and interest related to debt issued to pay for projects constructed under County Capital Projects Taxable Certificates of Obligation, Series 2023B (TWDB Loan).

State Infrastructure Bank Loan, Series 2017

This fund is used for the payment of principal and interest on the State Infrastructure Bank Loan for constructing improvements over approximately 2.3 miles of the Interstate Highway 10 corridor between Airway Boulevard and Viscount Boulevard in the City of El Paso. Funding for the payment is provided through M&O Ad Valorem taxes transferred in from the General Fund annually to cover the Principal and Interest payment.

State Infrastructure Bank Loan, Series 2020

This fund is used for the payment of principal and interest on the State Infrastructure Bank Loan for developing an off-system project in El Paso County, Texas, to widen Pellicano Drive from two to six lanes, divided with bike lanes, pedestrian walkways, landscaping, and connection to Loop 375.

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2024
(In Thousands)

	General Obligation Refunding Bonds Series 2015	General Obligation Taxable Refunding Bonds Series 2015A	General Obligation Refunding Bonds Series 2016A	General Obligation Taxable Refunding Bonds Series 2016B	Certificates of Obligation Series 2016D
ASSETS					
Cash and cash equivalents	$ 65	$ 7	$ 31	$ 17	$ 19
Restricted cash and cash equivalents	—	—	—	—	—
Total assets	$ 65	$ 7	$ 31	$ 17	$ 19
LIABILITIES AND FUND BALANCES					
Liabilities	$ —	$ —	$ —	$ —	$ —
Total Liabilities	—	—	—	—	—
Fund balances					
Restricted					
Bond reserve	—	—	—	—	—
Debt service	65	7	31	17	19
Total fund balances	65	7	31	17	19
Total liabilities and fund balances	$ 65	$ 7	$ 31	$ 17	$ 19

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2024
(In Thousands)

	General Obligation Refunding Bonds Series 2017	Taxable Certificates of Obligation Series 2017	Taxable Certificates of Obligation Series 2021 TWDB Loan	Taxable Certificates of Obligation Series 2022A TWDB Loan	Taxable Certificates of Obligation Series 2022B
ASSETS					
Cash and cash equivalents	$ 66	$ 95	$ —	$ 2	$ —
Restricted cash and cash equivalents	—	—	32	414	48
Total assets	$ 66	$ 95	$ 32	$ 416	$ 48
LIABILITIES AND FUND BALANCES					
Liabilities	$ —	$ —	$ —	$ —	$ —
Total Liabilities	—	—	—	—	—
Fund balances					
Restricted					
Bond reserve	—	—	32	414	48
Debt service	66	95	—	2	—
Total fund balances	66	95	32	416	48
Total liabilities and fund balances	$ 66	$ 95	$ 32	$ 416	$ 48

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2024
(In Thousands)

	Taxable Certificates of Obligation Series 2023C	Tax Note Series 2023A	Tax Note Series 2023B	Tax Note Series 2023C	Taxable Tax Note Series 2023D
ASSETS					
Cash and cash equivalents	$ —	$ 8	$ 1,731	$ 6	$ 9
Restricted cash and cash equivalents	36	—	—	—	—
Total assets	$ 36	$ 8	$ 1,731	$ 6	$ 9
LIABILITIES AND FUND BALANCES					
Liabilities	$ —	$ —	$ —	$ —	$ —
Total Liabilities	—	—	—	—	—
Fund balances					
Restricted					
Bond reserve	36	—	—	—	—
Debt service	—	8	1,731	6	9
Total fund balances	36	8	1,731	6	9
Total liabilities and fund balances	$ 36	$ 8	$ 1,731	$ 6	$ 9

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2024
(In Thousands)

	Taxable Tax Note 2024	General Obligation Refunding Bonds Series 2023A	Certificates of Obligation Series 2023A	Taxable Certificates of Obligation Series 2023B TWDB Loan	State Infrastructure Bank Loan Series 2017
ASSETS					
Cash and cash equivalents	$ 227	$ 41	$ 449	$ 1,163	$ 14
Restricted cash and cash equivalents	—	—	—	—	—
Total assets	$ 227	$ 41	$ 449	$ 1,163	$ 14
LIABILITIES AND FUND BALANCES					
Liabilities	$ —	$ —	$ —	$ —	$ —
Total Liabilities	—	—	—	—	—
Fund balances					
Restricted					
Bond reserve	—	—	—	—	—
Debt service	227	41	449	1,163	14
Total fund balances	227	41	449	1,163	14
Total liabilities and fund balances	$ 227	$ 41	$ 449	$ 1,163	$ 14

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Debt Service Funds
September 30, 2024
(In Thousands)

	State Infrastructure Bank Loan Series 2020	Total Debt Service Funds
ASSETS		
Cash and cash equivalents	$ 10	$ 3,960
Restricted cash and cash equivalents	—	530
Total assets	$ 10	$ 4,490
LIABILITIES AND FUND BALANCES		
Liabilities	$ —	$ —
Total Liabilities	—	—
Fund balances		
Restricted		
Bond reserve	—	530
Debt service	10	3,960
Total fund balances	10	4,490
Total liabilities and fund balances	$ 10	$ 4,490

(Concluded)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended September 30, 2024
(In Thousands)

	General Obligation Refunding Bonds Series 2015	General Obligation Taxable Refunding Bonds Series 2015A	General Obligation Refunding Bonds Series 2016A	General Obligation Taxable Refunding Bonds Series 2016B
REVENUES				
Taxes:				
Ad valorem property taxes	$ 5,383	$ 1,376	$ 3,487	$ 2,480
Miscellaneous:				
Interest	38	10	37	23
Total revenues	5,421	1,386	3,524	2,503
EXPENDITURES				
Debt service				
Principal	5,000	1,255	2,310	1,885
Interest	393	131	1,222	627
Total expenditures	5,393	1,386	3,532	2,512
Excess (deficiency) of revenues over (under) expenditures	28	—	(8)	(9)
OTHER FINANCING SOURCES (USES)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses)	—	—	—	—
Net change in fund balances	28	—	(8)	(9)
Fund balances - beginning	37	7	39	26
Fund balances - ending	$ 65	$ 7	$ 31	$ 17

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended September 30, 2024
(In Thousands)

	Certificates of Obligation Series 2016D	General Obligation Refunding Bonds Series 2017	Taxable Certificates of Obligation Series 2017	Taxable Certificates of Obligation, Series 2021 TWDB Loan
REVENUES				
Taxes:				
Ad valorem property taxes	$ 406	$ 1,568	$ —	$ 53
Miscellaneous:				
Interest	15	51	5	1
Total revenues	421	1,619	5	54
EXPENDITURES				
Debt service				
Principal	310	155	—	54
Interest	105	2,057	—	—
Total expenditures	415	2,212	—	54
Excess (deficiency) of revenues over (under) expenditures	6	(593)	5	—
OTHER FINANCING SOURCES (USES)				
Transfers in	—	—	—	32
Transfers out	—	—	—	—
Total other financing sources (uses)	—	—	—	32
Net change in fund balances	6	(593)	5	32
Fund balances - beginning	13	659	90	—
Fund balances - ending	$ 19	$ 66	$ 95	$ 32

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended September 30, 2024
(In Thousands)

	Taxable Certificates of Obligation Series 2022A TWDB Loan	Taxable Certificates of Obligation Series 2022B	Taxable Certificates of Obligation Series 2023C	Tax Anticipation Note Series 2022
REVENUES				
Taxes:				
Ad valorem property taxes	$ 684	$ 80	$ —	$ 1,797
Miscellaneous:				
Interest	4	1	—	72
Total revenues	688	81	—	1,869
EXPENDITURES				
Debt service				
Principal	690	80	—	4,618
Interest	—	—	—	75
Total expenditures	690	80	—	4,693
Excess (deficiency) of revenues over (under) expenditures	(2)	1	—	(2,824)
OTHER FINANCING SOURCES (USES)				
Transfers in	415	47	36	—
Transfers out	—	—	—	(62)
Total other financing sources (uses)	415	47	36	(62)
Net change in fund balances	413	48	36	(2,886)
Fund balances - beginning	3	—	—	2,886
Fund balances - ending	$ 416	$ 48	$ 36	$ —

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended September 30, 2024
(In Thousands)

	Tax Note Series 2023A	Tax Note Series 2023B	Tax Note Series 2023C	Taxable Tax Note Series 2023D
REVENUES				
Taxes:				
Ad valorem property taxes	$ 802	$ 6,946	$ 323	$ 1,184
Miscellaneous:				
Interest	8	254	6	9
Total revenues	810	7,200	329	1,193
EXPENDITURES				
Debt service				
Principal	—	5,130	—	1,035
Interest	802	1,816	323	149
Total expenditures	802	6,946	323	1,184
Excess (deficiency) of revenues over (under) expenditures	8	254	6	9
OTHER FINANCING SOURCES (USES)				
Transfers in	—	—	—	—
Transfers out	—	—	—	—
Total other financing sources (uses)	—	—	—	—
Net change in fund balances	8	254	6	9
Fund balances - beginning	—	1,477	—	—
Fund balances - ending	$ 8	$ 1,731	$ 6	$ 9

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended September 30, 2024
(In Thousands)

	Taxable Tax Note 2024	General Obligation Refunding Bonds Series 2023A	Certificates of Obligation Series 2023A	Taxable Certificates of Obligation Series 2023B TWDB Loan
REVENUES				
Taxes:				
Ad valorem property taxes	$ —	$ 206	$ 984	$ 2,542
Miscellaneous:				
Interest	—	4	32	84
Total revenues	—	210	1,016	2,626
EXPENDITURES				
Debt service				
Principal	—	—	—	—
Interest	—	233	567	1,467
Total expenditures	—	233	567	1,467
Excess (deficiency) of revenues over (under) expenditures	—	(23)	449	1,159
OTHER FINANCING SOURCES (USES)				
Transfers in	227	62	—	—
Transfers out	—	—	—	—
Total other financing sources (uses)	227	62	—	—
Net change in fund balances	227	39	449	1,159
Fund balances - beginning	—	2	—	4
Fund balances - ending	$ 227	$ 41	$ 449	$ 1,163

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Debt Service Funds
For the Year Ended September 30, 2024
(In Thousands)

	State Infrastructure Bank Loan Series 2017	State Infrastructure Bank Loan Series 2020	Total Debt Service Funds
REVENUES			
Taxes:			
Ad valorem property taxes	$ 370	$ 245	$ 30,916
Miscellaneous:			
Interest	12	8	674
Total revenues	382	253	31,590
EXPENDITURES			
Debt service			
Principal	321	225	23,068
Interest	58	25	10,050
Total expenditures	379	250	33,118
Excess (deficiency) of revenues over (under) expenditures	3	3	(1,528)
OTHER FINANCING SOURCES (USES)			
Transfers in	—	—	819
Transfers out	—	—	(62)
Total other financing sources (uses)	—	—	757
Net change in fund balances	3	3	(771)
Fund balances - beginning	11	7	5,261
Fund balances - ending	$ 14	$ 10	$ 4,490

(Concluded)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual Debt Service Funds
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES				
Taxes:				
Ad valorem property taxes	$ 30,916	$ 30,916	$ 30,916	$ —
Miscellaneous:				
Interest	—	—	674	674
Total revenues	30,916	30,916	31,590	674
EXPENDITURES				
Debt Service				
Principal	23,068	23,068	23,068	—
Interest	11,541	11,541	10,050	1,491
Total expenditures	34,609	34,609	33,118	1,491
Excess (deficiency) of revenues over (under) expenditures	(3,693)	(3,693)	(1,528)	2,165
OTHER FINANCING SOURCES (USES)				
Transfers in	—	—	819	819
Transfers out	—	—	(62)	(62)
Total other financing sources (uses)	—	—	757	757
Net change in fund balances	(3,693)	(3,693)	(771)	2,922
Fund balances - beginning	5,261	5,261	5,261	—
Fund balances - ending	$ 1,568	$ 1,568	$ 4,490	$ 2,922

CAPITAL PROJECT FUNDS

Capital project funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 2024

County Capital Improvements 2001

This fund is used to account for the purchase of equipment for various County departments and for renovations to existing County facilities. This fund has been financed through a transfer from the General Fund.

County Capital Projects 2012

This fund is used to account for the following purposes: (i) designing, constructing and equipping the Tornillo-Guadalupe Land Port of Entry bridge ("POE"), road and related facilities located in the East section of El Paso County, including the acquisition of land, rights of way, other interests in real property in connection therewith and other components necessary for the full function of the POE; (ii) constructing, acquiring, improving, renovating and equipping the County's Eastside Jail Annex, Courthouse Annexes in the Northwest and East sections of El Paso County, and certain existing buildings located in central El Paso (formerly housing the U.S. Army Reserve) to be used for County purposes, including the acquisition of land, rights of way or other interests in real property in connection therewith; (iii) acquiring vehicles for the County Sheriff, law enforcement corrections and other County departments; (iv) constructing roof and other improvements and repairs to existing County facilities, including buildings which currently house the Sheriff Administration and the Juvenile Probation Departments; (v) constructing improvements and repairs to the County Courthouse, including plumbing and utility infrastructure, elevator remodels and energy management system; (vi) acquiring software, hardware and other necessary components for the County's management information and technology systems and related infrastructure; (vii) acquiring furniture, fixtures, and equipment for the County Sheriff, law enforcement and corrections, facilities management and other County departments; (viii) acquiring equipment, hardware and software for a radio communication system for Countywide law enforcement communication integration with other law enforcement agencies, emergency service providers and 911; (ix) constructing, acquiring, improving, and equipping the County's wireless communications systems, including a microwave dish system and related infrastructure and the acquisition of land, rights of way or other interests in real property in connection therewith; (x) constructing, acquiring, improving, and equipping additional County administrative and departmental office space and parking facilities located in the Downtown or Central El Paso area, including the acquisition of land, rights of way or other interests in real property in connection therewith. Proceeds from Certificates of Obligation 2012 are used to finance this project.

County Capital Projects 2016C

This fund is used to account for the following purposes: (i) constructing improving, renovating and equipping the County Airport in Fabens Texas; and (ii) paying legal, fiscal and engineering fees in connection with these projects. Proceeds from Certificates of Obligation 2016C are used to finance this project.

County Capital Projects 2016D

This fund is used to account for the following purposes: (i) constructing roof and other infrastructure improvements, renovations and equipment repairs/replacement to existing County facilities, including the County courthouse, sheriff's facilities, parks facilities, administrative service buildings, Juvenile Probation facilities and Public works facilities; (ii) Information Technology Equipment, software and related infrastructure, implementation and planning needs; (iii) constructing improving, renovating and equipping County parks and recreational facilities; (iv) constructing improving, renovating, equipping transit related infrastructure and acquiring rights-of-way therefor; (v) constructing, reconstructing and improving streets, roads, sidewalk, and alleys, including bridges and intersections, street overlay, landscaping, lighting, signalization, traffic safety and operational improvements, culverts and related storm drainage and utility relocation, and the acquisition of land and interest in land as necessary therefor; and (vi) paying legal, fiscal and engineering fees in connection with these projects. Proceeds from Certificates of Obligation 2016D are used to finance this project.

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 2024

County Capital Projects Stormwater 2021

This fund is used to account for the following purposes: (i) design, construction and installation of flood control, storm water and drainage improvements within El Paso County; and (ii) paying legal, fiscal and engineering fees in connection with such projects. Proceeds from Certificates of Obligation 2021 are used to finance this project.

County Capital Projects Stormwater 2022

This fund is used to account for the following purposes: (i) design, construction and installation of flood control, storm water and drainage improvements within El Paso County; and (ii) paying legal, fiscal and engineering fees in connection with such projects. Proceeds from Certificates of Obligation 2022 are used to finance this project.

County Capital Projects Tax Note 2022

This fund is used to account for the following purposes: (i) design, construction and installation of Ascension Road Improvements, Fabens Airport Pond, Mankato Pond, Mankato Crossing, Stage Coach Crossing, Overland Stage Crossing, O'Leary Crossing, Tamara Crossing, Hueco Mountain Crossing, Sparks Arroyo Discharge, Fabens Dam Improvements, Bradly Detention Pond, Desert Acceptance Linear Park, Fabens Airport T-hanger Design, John Hayes Construction Phase 1 Match, John Hayes Construction Phase 1, Fabens Sidewalk-Design Phase, PDN Trail – Design Phase, Montwood Design, Tornillo Sidewalks Construction, Montana Phase 2 ROW, SO Detention Facility Elevator Modernization, Freight Elevator Modernization, meeting management Equipment & System, Various Heavy Equipment, Dredging Ascarate Lake, 1 percent for Art, within the County; and (ii) paying legal, fiscal and engineering fees in connection with such projects.. Proceeds from Taxable Tax Notes, Series 2022 are used to finance this project.

County Capital Projects Stormwater Socorro (Taxable Certificates of Obligation, Series 2022B, TWDB Loan)

This fund is used to account for the following purpose of paying all or a portion of the Issuer's contractual obligations incurred in connection with: (i) design, construction and installation of flood control, storm water and drainage improvements within the Issuer; and (ii) paying legal, fiscal and engineering fees in connection with such projects (collectively, the "Project").

County Capital Projects Tax Note 2023A

This fund is used to account for the following purpose of financing the costs incurred by the County in connection with acquiring, constructing, renovating, remodeling, enlarging, expanding and/or equipping (i) Jail Annex, Juvenile Justice Center and Medical Examiner's office; (ii) access control security technology systems across all County facilities; and (iii) paying legal, fiscal and engineering fees in connection with these projects (collectively, the "Project").

County Capital Projects Taxable Tax Note 2023B

This fund is used to account for the following purpose of financing the costs incurred by the County in connection with acquiring, constructing, renovating, remodeling, enlarging, expanding and/or equipping (i) Downtown Detention Facility, Jail Annex, Juvenile Justice Center and Medical Examiner's office; (ii) access control security technology systems across all County facilities; and (iii) paying legal, fiscal and engineering fees in connection with these projects (collectively, the "Project").

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 2024

County Capital Projects Certificates of Obligation, Series 2023A

This fund is used to account for the following purpose of paying an or a portion of the County's contractual obligations incurred in connection with acquiring constructing, renovating, remodeling, enlarging, expanding and/or equipping (i) County park facilities, including without limitation land acquisition, feasibility studies, park improvements, recreation and sports facilities, landscaping, irrigation, drainage, lighting, benches, pavilions, trails, walking paths, public restrooms, recreation centers, baseball fields, softball fields, parking facilities and related infrastructure; (ii) County courthouses, sub courthouses, and courthouse annexes; (iii) sheriff's department and public safety facilities, jails, juvenile detention facilities, or judicial facilities, and any facilities that are physically attached to the facilities described by this clause; (iv) streets, roads, sidewalks and alleys including bridges and intersections, street overlay, landscaping, lighting signalization, traffic safety and operational improvements, culverts and related storm drainage and utility relocation· (v) construction, improvement, renovation and equipment of the County Airport in Fabens, Texas including without limitation land acquisition in connection therewith·(vi) telecommunications, wireless communications, information technology systems, applications, hardware or software for facilities described above· (vii) to pay capitalized interest on the Obligations· and (viii) paying legal fiscal and engineering fees in connection with these projects.

County Capital Projects Taxable Certificates of Obligation, Series 2023B

This fund is used to account for the following purpose of paying an or a portion of the County's contractual obligations incurred in connection with acquiring constructing, renovating, remodeling, enlarging, expanding and/or equipping (i) County park facilities, including without limitation land acquisition, feasibility studies, park improvements, recreation and sports facilities, landscaping, irrigation, drainage, lighting, benches, pavilions, trails, walking paths, public restrooms, recreation centers, baseball fields, softball fields, parking facilities and related infrastructure; (ii) County courthouses, sub courthouses, and courthouse annexes; (iii) sheriff's department and public safety facilities, jails, juvenile detention facilities, or judicial facilities, and any facilities that are physically attached to the facilities described by this clause; (iv) streets, roads, sidewalks and alleys including bridges and intersections, street overlay, landscaping, lighting signalization, traffic safety and operational improvements, culverts and related storm drainage and utility relocation· (v) construction, improvement, renovation and equipment of the County Airport in Fabens, Texas including without limitation land acquisition in connection therewith·(vi) telecommunications, wireless communications, information technology systems, applications, hardware or software for facilities described above· (vii) to pay capitalized interest on the Obligations· and (viii) paying legal fiscal and engineering fees in connection with these projects.

County Capital Projects Certificates of Obligation, Series 2023C (TWDB Loan)

This fund is used to account for the following purpose of paying all or a portion of the Issuer’s contractual obligations incurred in connection with: (i) design, construction and installation of flood control, storm water and drainage improvements within the Issuer; and (ii) paying legal, fiscal and engineering fees in connection with such projects.

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 2024

County Capital Projects Tax Note 2023C

This fund is used to account for the following purpose of pay contractual obligations incurred or to be incurred (i) for the construction of any public work, (ii) for the purchase of materials, supplies, equipment, machinery, buildings, lands and rights-of-way for the County's authorized needs and purposes and (iii) to pay costs of professional services, including a service by a tax appraisal engineer, engineer, architect, attorney, mapmaker, auditor, financial advisor, or fiscal agent; and to finance the costs incurred by the County in connection with acquiring, constructing, renovating, remodeling, enlarging, expanding and/or equipping (i) design, construction and installation of flood control, storm water and drainage improvements within the County; (ii) streets, roads, sidewalks and alleys, including bridges and intersections, street overlay, landscaping, lighting, signalization, traffic safety and operational improvements, culverts and related storm drainage and utility relocation, (iii) sheriff's department and public safety facilities, jails, juvenile detention facilities, or judicial facilities, and any facilities that are physically attached to the facilities described by this clause; (iv) County park facilities, including without limitation land acquisition, feasibility studies, park improvements, recreation and sports facilities, landscaping, irrigation, drainage, lighting, benches, pavilions, trails, walking paths, public restrooms, recreation centers, baseball fields, softball fields, parking facilities and related infrastructure; (v) constructing improving, renovating and equipping the County Airport in Fabens Texas, including without limitation land acquisition in connection therewith; (vi) telecommunications, wireless communications, information technology systems, applications, hardware, or software for facilities described above; and (vii) paying legal, fiscal and engineering fees in connection with these projects (collectively, the "Project").

County Capital Projects Taxable Tax Note 2023D

This fund is used to account for the following purpose of pay contractual obligations incurred or to be incurred (i) for the construction of any public work, (ii) for the purchase of materials, supplies, equipment, machinery, buildings, lands and rights-of-way for the County's authorized needs and purposes and (iii) to pay costs of professional services, including a service by a tax appraisal engineer, engineer, architect, attorney, mapmaker, auditor, financial advisor, or fiscal agent; and to finance the costs incurred by the County in connection with acquiring, constructing, renovating, remodeling, enlarging, expanding and/or equipping (i) design, construction and installation of flood control, storm water and drainage improvements within the County; (ii) streets, roads, sidewalks and alleys, including bridges and intersections, street overlay, landscaping, lighting, signalization, traffic safety and operational improvements, culverts and related storm drainage and utility relocation, (iii) sheriff's department and public safety facilities, jails, juvenile detention facilities, or judicial facilities, and any facilities that are physically attached to the facilities described by this clause; (iv) County park facilities, including without limitation land acquisition, feasibility studies, park improvements, recreation and sports facilities, landscaping, irrigation, drainage, lighting, benches, pavilions, trails, walking paths, public restrooms, recreation centers, baseball fields, softball fields, parking facilities and related infrastructure; (v) constructing improving, renovating and equipping the County Airport in Fabens Texas, including without limitation land acquisition in connection therewith; (vi) telecommunications, wireless communications, information technology systems, applications, hardware, or software for facilities described above; and (vii) paying legal, fiscal and engineering fees in connection with these projects (collectively, the "Project").

County Capital Projects Taxable Tax Note 2024

This fund is used to account for the following purpose of pay contractual obligations incurred or to be incurred (i) for the construction of any public work, (ii) for the purchase of materials, supplies, equipment, machinery, buildings, lands and rights-of-way for the County's authorized needs and purposes and (iii) to pay costs of professional services, including a service by a tax appraisal engineer, engineer, architect, attorney, mapmaker, auditor, financial advisor, or fiscal agent; and to finance the costs incurred by the County in connection with capital improvements and renovations at various County facilities, including without limitation lighting improvements at courthouses, subcourthouses, courthouse annexes, jails, judicial facilities, administrative facilities, airports, parks, and public safety facilities; and (ii) paying legal, fiscal and engineering fees in connection with these projects (collectively, the "Project").

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2024
(In Thousands)

	County Capital Improvements 2001	County Capital Projects 2016C	County Capital Projects 2016D	County Capital Projects Stormwater 2021
ASSETS				
Cash and cash equivalents	$ 19,631	$ 1,209	$ 322	$ —
Cash-restricted	—	—	—	1,279
Accounts receivable	56	—	—	—
Due from other funds	197	—	—	—
Total assets	$ 19,884	$ 1,209	$ 322	$ 1,279
LIABILITIES AND FUND BALANCES				
Liabilities:				
Acounts payable	$ 820	$ 499	$ 6	$ 31
Retainage payable	102	—	—	—
Due to other funds	—	—	—	48
Total liabilities	922	499	6	79
Fund balances:				
Nonspendable:				
Restricted:				
Building construction/ renovation	—	54	—	—
Land	—	—	—	
Park improvements	—	—	—	—
Software/IT improvements	—	—	121	—
Equipment	—	—	—	—
Stormwater improvements	—	—	—	428
Road/street construction/ improvements	—	—	—	—
Committed:				
Other purposes	11,059	—	—	—
Assigned:				
Other purposes	7,903	656	195	772
Total fund balances	18,962	710	316	1,200
Total liabilities and fund balances	$ 19,884	$ 1,209	$ 322	$ 1,279

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2024
(In Thousands)

	County Capital Projects Stormwater 2022	County Capital Projects Tax Note 2022	County Capital Projects Stormwater Socorro	County Capital Projects Tax Note 2023A
ASSETS				
Cash and cash equivalents	$ —	$ 11,447	$ —	$ 13,538
Cash-restricted	21,850	—	2,408	—
Accounts receivable	—	—	—	—
Due from other funds	—	—	—	—
Total assets	$ 21,850	$ 11,447	$ 2,408	$ 13,538
LIABILITIES AND FUND BALANCES				
Liabilities:				
Acounts payable	$ 76	$ 852	$ —	$ 214
Retainage payable	—	—	—	65
Due to other funds	149	—	—	—
Total liabilities	225	852	—	279
Fund balances:				
Nonspendable:				
Restricted:				
Building construction/ renovation	18,192	3,281	—	12,586
Land		—		—
Park improvements	—	731	—	—
Software/IT improvements	—	—	—	—
Equipment	—	114	—	—
Stormwater improvements	—	3,862	2,202	—
Road/street construction/ improvements	—	200	—	—
Committed:				
Other purposes	—	1,140	206	564
Assigned:				
Other purposes	3,433	1,267	—	109
Total fund balances	21,625	10,595	2,408	13,259
Total liabilities and fund balances	$ 21,850	$ 11,447	$ 2,408	$ 13,538

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2024
(In Thousands)

	County Capital Projects Taxable Tax Note 2023B	County Capital Projects CO 2023A	County Capital Projects CO 2023B	County Capital Projects Tax CO 2023C
ASSETS				
Cash and cash equivalents	$ 24,662	$ 18,281	$ 29,948	$ —
Cash-restricted	—	—	—	1,821
Accounts receivable	—	—	—	—
Due from other funds	—	—	—	—
Total assets	$ 24,662	$ 18,281	$ 29,948	$ 1,821
LIABILITIES AND FUND BALANCES				
Liabilities:				
Acounts payable	$ 656	$ 336	$ 814	$ 40
Retainage payable	74	16	—	—
Due to other funds	—	—	—	—
Total liabilities	730	352	814	40
Fund balances:				
Nonspendable:				
Restricted:				
Building construction/renovation	16,838	513	1,019	—
Land		—	114	416
Park improvements	—	3,193	13,687	—
Software/IT improvements	—	387	—	—
Equipment	—	—	—	—
Stormwater improvements	—	—	—	1,248
Road/street construction/ improvements	—	9,090	—	—
Committed:				
Other purposes	—	2,758	6,069	117
Assigned:				
Other purposes	7,094	1,988	8,245	—
Total fund balances	23,932	17,929	29,134	1,781
Total liabilities and fund balances	$ 24,662	$ 18,281	$ 29,948	$ 1,821

(Continued)

County of El Paso, Texas
Combining Balance Sheet
Nonmajor Capital Projects Funds
September 30, 2024
(In Thousands)

	County Capital Projects Tax Note 2023C	County Capital Projects Taxable Tax Note 2023D	County Capital Projects Taxable Tax Note 2024	Total Nonmajor Capital Projects Funds
ASSETS				
Cash and cash equivalents	$ 6,530	$ 1,203	$ 3,351	$ 130,122
Cash-restricted	—	—	—	27,358
Accounts receivable	—	—	—	56
Due from other funds	—	—	—	197
Total assets	$ 6,530	$ 1,203	$ 3,351	$ 157,733
LIABILITIES AND FUND BALANCES				
Liabilities:				
Acounts payable	$ 47	$ 79	$ —	$ 4,470
Retainage payable	5	—	—	262
Due to other funds	—	—	—	197
Total liabilities	52	79	—	4,929
Fund balances:				
Nonspendable:				
Restricted:				
Building construction/renovation	—	572	3,351	56,406
Land				530
Park improvements	—	—	—	17,611
Software/IT improvements	—	—	—	508
Equipment	—	—	—	114
Stormwater improvements	5,918	—	—	13,658
Road/street construction/improvements	—	—	—	9,290
Committed:				
Other purposes	67	150	—	22,130
Assigned:				
Other purposes	493	402	—	32,557
Total fund balances	6,478	1,124	3,351	152,804
Total liabilities and fund balances	$ 6,530	$ 1,203	$ 3,351	$ 157,733

(Concluded)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2024
(In Thousands)

	County Capital Improvements 2001	County Capital Projects 2012	County Capital Projects 2016C	County Capital Projects 2016D
REVENUES				
Interest	$ 1,037	$ 13	$ 48	$ 14
Miscellaneous	85	—	—	—
Total revenues	1,122	13	48	14
EXPENDITURES				
Debt issuance Cost	—	—	—	—
Capital outlays:				
Construction work in progress	9	—	—	—
Vehicle	4,061	—	—	—
Renovations	2,801	391	553	—
Furniture, fixtures, and equipment	1,774	101	—	78
Equipment non capital	680	—	—	—
Land	—	—	—	—
Building	—	—	—	—
Contracted services	10	—	—	—
Improvements	—	—	—	—
Park improvement	1	—	—	—
Miscellaneous	427	—	—	—
Total expenditures	9,763	492	553	78
Excess (deficiency) of revenues over (under) expenditures	(8,641)	(479)	(505)	(64)
OTHER FINANCING SOURCES (USES)				
Transfers in	10,437	—	—	—
RTU SBITAs	427	—	—	—
Proceeds from sale of capital assets	154	—	—	—
Bond and tax note proceeds	—	—	—	—
Total other financing sources (uses)	11,018	—	—	—
Net change in fund balances	2,377	(479)	(505)	(64)
Fund balances - beginning	16,585	479	1,215	380
Fund balances - ending	$ 18,962	$ —	$ 710	$ 316

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2024
(In Thousands)

	County Capital Projects Stormwater 2021	County Capital Projects Stormwater 2022	County Capital Projects Tax Note 2022	County Capital Projects Stormwater Socorro
REVENUES				
Interest	$ 68	$ 1,091	$ 802	$ 121
Miscellaneous	—	—	—	—
Total revenues	68	1,091	802	121
EXPENDITURES				
Debt issuance Cost	—	—	—	—
Capital outlays:				
Construction work in progress	—	—	3,067	—
Vehicle	—	—	—	—
Renovations	—	—	204	—
Furniture, fixtures, and equipment	—	—	859	—
Equipment non capital	—	—	—	—
Land	—	—	—	—
Building	—	—	—	—
Contracted services	222	502	3,251	—
Improvements	—	—	195	—
Park improvement	—	—	—	—
Miscellaneous	—	—	—	—
Total expenditures	222	502	7,576	—
Excess (deficiency) of revenues over (under) expenditures	(154)	589	(6,774)	121
OTHER FINANCING SOURCES (USES)				
Transfers in	—	—	—	—
RTU SBITAs	—	—	—	—
Proceeds from sale of capital assets	—	—	—	—
Bond and tax note proceeds	—		—	—
Total other financing sources (uses)	—	—	—	—
Net change in fund balances	(154)	589	(6,774)	121
Fund balances - beginning	1,354	21,036	17,369	2,287
Fund balances - ending	$ 1,200	$ 21,625	$ 10,595	$ 2,408

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2024
(In Thousands)

	County Capital Projects Tax Note 2023A	County Capital Projects Taxable Tax Note 2023B	County Capital Projects CO 2023A	County Capital Projects CO 2023B
REVENUES				
Interest	$ 878	$ 1,413	$ 982	$ 2,077
Miscellaneous	—	—	—	—
Total revenues	878	1,413	982	2,077
EXPENDITURES				
Debt issuance Cost	—	—	—	—
Capital outlays:				
Construction work in progress	—	—	—	9,778
Vehicle	—	—	—	—
Renovations	4,246	3,397	31	—
Furniture, fixtures, and equipment	—	—	—	—
Equipment non capital	—	—	—	—
Land	—	—	—	849
Building	—	—	—	3,701
Contracted services	—	—	321	—
Improvements	—	—	—	—
Park improvement	—	—	—	122
Miscellaneous	—	—	—	—
Total expenditures	4,246	3,397	352	14,450
Excess (deficiency) of revenues over (under) expenditures	(3,368)	(1,984)	630	(12,373)
OTHER FINANCING SOURCES (USES)				
Transfers in	—	—	—	—
RTU SBITAs	—	—	—	—
Proceeds from sale of capital assets	—	—	—	—
Bond and tax note proceeds	—	—	—	—
Total other financing sources (uses)	—	—	—	—
Net change in fund balances	(3,368)	(1,984)	630	(12,373)
Fund balances - beginning	16,627	25,916	17,299	41,507
Fund balances - ending	$ 13,259	$ 23,932	$ 17,929	$ 29,134

(Continued)

County of El Paso, Texas
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended September 30, 2024
(In Thousands)

	County Capital Projects Tax CO 2023C	County Capital Projects Tax Note 2023C	County Capital Projects Taxable Tax Note 2023D	County Capital Projects Taxable Tax Note 2024	Total Nonmajor Capital Projects Funds
REVENUES					
Interest	$ 89	$ 358	$ 125	$ 11	$ 9,127
Miscellaneous	—	—	—	—	85
Total revenues	89	358	125	11	9,212
EXPENDITURES					
Debt issuance Cost	—	—	—	34	34
Capital outlays:					
Construction work in progress	—	447	—	—	13,301
Vehicle	—	—	—	—	4,061
Renovations	—	—	—	—	11,623
Furniture, fixtures, and equipment	—	—	—	—	2,812
Equipment non capital	—	—	—	—	680
Land	—	—	—	—	849
Building	—	—	—	—	3,701
Contracted services	40	—	1,531	—	5,877
Improvements	—	—	—	—	195
Park improvement	—	—	—	—	123
Miscellaneous	—	—	—	—	427
Total expenditures	40	447	1,531	34	43,683
Excess (deficiency) of revenues over (under) expenditures	49	(89)	(1,406)	(23)	(34,471)
OTHER FINANCING SOURCES (USES)					
Transfers in	—	—	—	—	10,437
RTU SBITAs	—	—	—	—	427
Proceeds from sale of capital assets	—	—	—	—	154
Bond and tax note proceeds	—	—	—	3,374	3,374
Total other financing sources (uses)	—	—	—	3,374	14,392
Net change in fund balances	49	(89)	(1,406)	3,351	(20,079)
Fund balances - beginning	1,732	6,567	2,530	—	172,883
Fund balances - ending	$ 1,781	$ 6,478	$ 1,124	$ 3,351	$ 152,804

(Concluded)

County of El Paso, Texas
Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
Nonmajor Capital Projects Fund
For the Year Ended September 30, 2024
(In Thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Interest	$ 5,980	$ 5,980	$ 9,127	$ 3,147
Miscellaneous	—	—	85	85
Total revenues	5,980	5,980	9,212	3,232
EXPENDITURES				
Debt issuance costs	20	1,501	34	1,467
Personnel expenditures				
Personnel expenditures	—	271	—	271
Capital outlays:				
Construction work in progress	781	32,691	13,301	19,390
Vehicle	934	6,641	4,061	2,580
Renovations	2,853	55,525	11,623	43,902
Furniture, fixtures, and equipment	—	7,149	2,812	4,337
Equipment non cap	—	1,283	680	603
Land	13,983	2,742	849	1,893
Building	—	3,701	3,701	—
Contracted Services	—	22,760	5,877	16,883
Improvements	—	19,741	195	19,546
Park improvement	—	18,154	123	18,031
Miscellaneous	3,117	18,982	427	18,555
Total expenditures	21,688	191,141	43,683	147,458
Excess (deficiency) of revenues over (under) expenditures	(15,708)	(185,161)	(34,471)	150,690
OTHER FINANCING SOURCES (USES)				
Transfer in	12,317	15,177	10,437	(4,740)
Transfer out	(66)	—	—	—
RTU SBITAs	—	—	427	427
Proceeds from sale of capital assets	—	100	154	54
Bond and tax note proceeds	—	3,374	3,374	—
Total other financing sources (uses)	12,251	18,651	14,392	(4,259)
Net change in fund balances	(3,457)	(166,510)	(20,079)	146,431
Fund balances - beginning	172,883	172,883	172,883	—
Fund balances - ending	$ 169,426	$ 6,373	$ 152,804	$ 146,431

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

COUNTY OF EL PASO, TEXAS
Purposes of Internal Service Funds
September 30, 2024

Health and Life Fund

This fund is used to account for the health benefits provided to County employees, retirees, and their dependents. Contributions to the fund are premiums charged to departments for all full-time employees and premiums from employees and retirees.

Workers Compensation Fund

This fund is used to account for employer contributions set aside to cover claims resulting from a certifiable on-the-job injury sustained by a County employee.

County of El Paso, Texas
Combining Statement of Net Position
Internal Service Funds
September 30, 2024
(In Thousands)

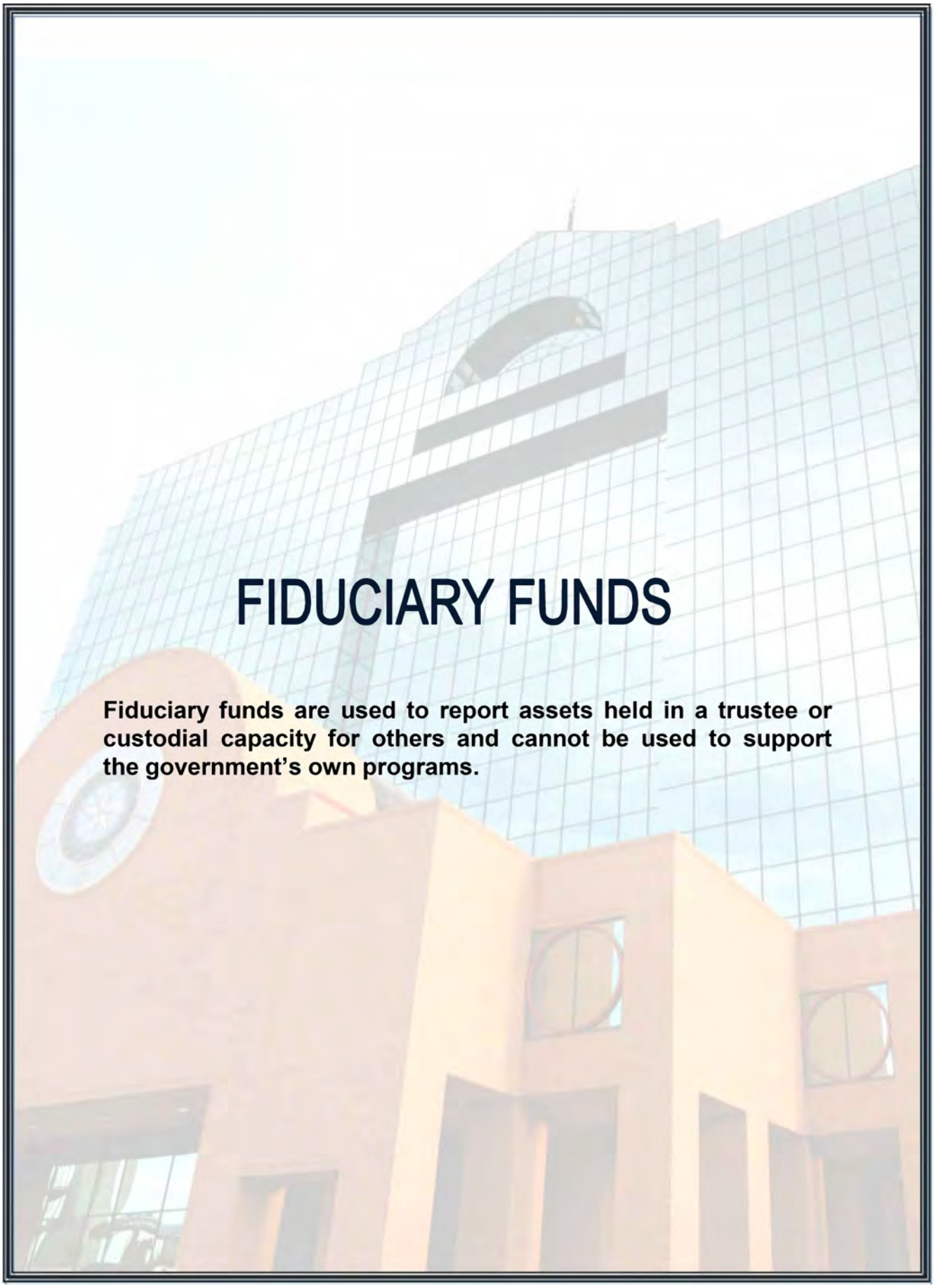
	Health and Life Benefits (Current Year)	Health and Life Benefits (Prior Year)	Workers Compensation (Current Year)	Prior Year Workers Compensation (Prior Year)	Total Internal Service Funds
ASSETS					
Current assets:					
Cash and cash equivalents	$ 19,624	$ 13,052	$ 102	$ 104	$ 19,726
Accounts receivable	—	—	49	64	49
Due from other funds	—	—	40	23	40
Total current assets	19,624	13,052	191	191	19,815
Total assets	$ 19,624	$ 13,052	$ 191	$ 191	$ 19,815
LIABILITIES					
Current liabilities:					
Claims payable	$ 1,081	$ 1,267	$ —	$ —	$ 1,081
Payroll liability	6	4	—	—	6
Due to others	—	—	41	41	41
Due to other funds	—	—	150	150	150
Total current liabilities	1,087	1,271	191	191	1,278
Total liabilities	1,087	1,271	191	191	1,278
NET POSITION					
Unrestricted	18,537	11,781	—	—	18,537
Total net position	$ 18,537	$ 11,781	$ —	$ —	$ 18,537

County of El Paso, Texas
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Fund
For the Year Ended September 30, 2024
(In Thousands)

	Health and Life Benefits	Workers Compensation	Total Internal Service Funds
OPERATING REVENUES			
Employee premiums	$ 719	$ —	$ 719
Employer premiums	35,589	1,230	36,819
Retiree premiums	4,050	—	4,050
Cobra	16	—	16
Other	2,881	5	2,886
Total operating revenues	43,255	1,235	44,490
OPERATING EXPENSES			
Claims	28,900	943	29,843
Administrative	5,960	292	6,252
Total operating expenses	34,860	1,235	36,095
Operating income (loss)	8,395	—	8,395
NONOPERATING REVENUES (EXPENSES)			
Interest	861	—	861
Total nonoperating revenues (expenses)	861	—	861
Income before contributions and transfers	9,256	—	9,256
Transfer out	(2,500)	—	(2,500)
Change in net position	6,756	—	6,756
Total net position - beginning	11,781	—	11,781
Total net position - ending	$ 18,537	$ —	$ 18,537

County of El Paso, Texas
Combining Statement of Cash Flows
Internal Service Funds
Increase (Decrease) in Cash and Cash Equivalents
For the Year Ended September 30, 2024
(In Thousands)

	Health and Life Benefits	Workers Compensation	Total Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from employee premiums	$ 719	$ —	$ 719
Receipts from employer premiums	35,589	1,228	36,817
Receipts from retiree premiums	4,050	—	4,050
Receipts from cobra premiums	16	—	16
Receipts from miscellaneous services	2,881	5	2,886
Receipts for payroll liability	2	—	2
Payments for claims	(29,086)	(943)	(30,029)
Payments for administrative expenses	(5,960)	(292)	(6,252)
Net cash provided(used) by operating activities	8,211	(2)	8,209
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer in (out)	(2,500)	—	(2,500)
Net cash provided (used) by noncapital and related financing activities	(2,500)	—	(2,500)
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipt of interest	861	—	861
Net cash provided from investing activities	861	—	861
Net increase (decrease) in cash and cash equivalents	6,572	(2)	6,570
Balances - beginning of the year	13,052	104	13,156
Balances - end of the year	$ 19,624	$ 102	$ 19,726
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES			
Operating income (loss)	$ 8,395	$ —	$ 8,395
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
(Increase) decrease in accounts receivable	—	15	15
(Increase) decrease in due from other funds	—	(17)	(17)
Increase (decrease) in claims liability	(186)	—	(186)
Increase (decrease) in payroll liabilities	2	—	2
Total adjustments	(184)	(2)	(186)
Net cash provided (used) by operating activities	$ 8,211	$ (2)	$ 8,209



FIDUCIARY FUNDS

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and cannot be used to support the government's own programs.

COUNTY OF EL PASO, TEXAS
Purposes of Custodial Funds
September 30, 2024

FIDUCIARY

County Attorney Bad Check Trust

This fund is used to account for the collection and disbursement of insufficient funds checks filed with the County Attorney by area merchants.

District Attorney Seizures

This fund is used to account for multi-agency seizure pending disposition by the courts.

El Paso County Community Supervision and Corrections Program

This fund is used to account for the activities of the State Adult Probation Department funded through the State Probation Commission.

Sheriff's Task Force Seizures

This fund is used to account for funds seized by various initiatives of the Sheriff's Department and held pending disposition by the Courts

Unclaimed Funds

This fund is used to account for funds that have been issued to individuals and entities and not claimed. These funds are held until claimed. After meeting the regulatory requirements, typically three years, the funds greater than $100 that remain unclaimed are remitted to the state. Funds under $100 are transferred to the general fund.

Bail Bond

This fund is used to account for Cash held as collateral for bonds posted by bail bond companies to secure their client's release cash bail.

Other Elected Officials Funds

This group of funds accounts for monies collected by various County elected officials (Tax Assessor -Collector, County Clerk, District Clerk, and Sheriff's Department) pending the allocation to other governmental entities or individuals.

Property tax collections, including County collections, are distributed to the City of El Paso tax office. The City tax office disburses to all other governmental entities, including distribution to the County treasury for County tax collections.

Vehicle registration fee collections are distributed to the State, including the County's portion. The State then disburses the County's portion to the County upon reconciliation.

County of El Paso, Texas
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2024
(In Thousands)

	Custodial Funds					
	County Attorney Bad Check Trust	District Attorney Seizure	El Paso County Community Supervision & Corrections	Sheriff's Task Force Seizures	Unclaimed Funds	Bail Bonds
ASSETS						
Cash and cash equivalents	$ 110	$ 782	$ 4,108	$ 168	$ 144	$ 598
Accounts Receivable	—	—	—	—	—	—
Total assets	110	782	4,108	168	144	598
LIABILITIES						
Accounts payable	1	—	44	—	1	—
Payroll liabilities	—	—	461	—	—	—
Due to others	22	—	—	—	—	—
Due to governmental agencies	—	—	293	—	143	—
Total liabilities	23	—	798	—	144	—
NET POSITION						
Restricted for:						
Individuals, organizations, and other government	87	782	3,310	168	—	598
Total net position	$ 87	$ 782	$ 3,310	$ 168	$ —	$ 598

(Continued)

County of El Paso, Texas
Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2024
(In Thousands)

	Custodial Funds				
	Other Elected Officials				
	Tax Assessor Collector	County Clerk	District Clerk	Sheriff's Department	Total Fiduciary Funds
ASSETS					
Cash and cash equivalents	$ 15,149	$ 23,407	$ 16,455	$ 1,877	$ 62,798
Accounts Receivable	198	—	—	—	198
Total assets	15,347	23,407	16,455	1,877	62,996
LIABILITIES					
Accounts payable	—	—	—	—	46
Payroll liabilities	—	—	—	—	461
Due to others	—	—	—	—	22
Due to governmental agencies	15,347	—	—	—	15,783
Total liabilities	15,347	—	—	—	16,312
NET POSITION					
Restricted for:					
Individuals, organizations, and other government	—	23,407	16,455	1,877	46,684
Total net position	$ —	$ 23,407	$ 16,455	$ 1,877	$ 46,684

(Concluded)

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

County of El Paso, Texas
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2024
(In Thousands)

	Custodial Funds				
	County Attorney Bad Check Trust	District Attorney Seizure	El Paso County Community Supervision & Corrections	Sheriff's Task Force Seizures	Bail Bond
ADDITIONS					
Contributions					
State	$ —	$ —	$ 9,756	$ —	$ —
Other contributions	—	—	1,207	—	—
Property tax collections	—	—	—	—	—
Vehicle registration collections	—	—	—	—	—
Inmate commissary deposits	—	—	—	—	—
Collateral/escrow deposits	—	—	—	—	—
Abandoned vehicle deposits	—	—	—	—	—
Court ordered writs and judgements	—	—	—	—	—
Inmate transport	—	—	—	—	—
Court ordered fees	—	—	1,872	—	—
Hot check collections	170	—	—	—	—
Seizures	—	545	—	—	—
Court registry	—	—	—	—	—
Interest	5	66	130	6	32
Rider 64	—	—	885	—	—
Other	—	—	5	—	—
Total Additions	175	611	13,855	6	32
DEDUCTIONS					
Salary & Benefits	—	—	10,784	—	—
Administrative expenses	—	—	1,946	—	—
Settlement of claims	170	1,411	—	—	—
Property taxes distributed to City tax office	—	—	—	—	—
Vehicle registration distributions to state	—	—	—	—	—
Vehicle registration distributions to others	—	—	—	—	—
Court ordered disbursements from registry	—	—	—	—	—
Inmate commissary distributions	—	—	—	—	—
Collateral/escrow distributions	—	—	—	—	—
Abandoned vehicle distributions	—	—	—	—	—

(Continued)

County of El Paso, Texas
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2024
(In Thousands)

Custodial Funds

	County Attorney Bad Check Trust	District Attorney Seizure	El Paso County Community Supervision & Corrections	Sheriff's Task Force Seizures	Bail Bond
Court ordered writs and judgements	—	—	—	—	—
Inmate transport distributions	—	—	—	—	—
Other deductions	—	—	761	—	—
Total deductions	170	1,411	13,491	—	—
Increase (Decrease) in Net Position	5	(800)	364	6	32
Net position - Beginning	82	1,582	2,946	162	566
Net Position - Ending	$ 87	$ 782	$ 3,310	$ 168	$ 598

(Continued)

County of El Paso, Texas
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2024
(In Thousands)

	Custodial Funds				
	Other Elected Officials				
	Tax Assessor Collector	County Clerk	District Clerk	Sheriff's Department	Total Fiduciary Funds
ADDITIONS					
Contributions					
State	$ —	$ —	$ —	$ —	$ 9,756
Other contributions	—	—	—	—	1,207
Property tax collections	279,575	—	—	—	279,575
Vehicle registration collections	220,888	—	—	—	220,888
Inmate commissary deposits	—	—	—	7,095	7,095
Collateral/escrow deposits	—	—	—	1,985	1,985
Abandoned vehicle deposits	—	—	—	24	24
Court ordered writs and judgements	—	—	—	1,865	1,865
Inmate transport	—	—	—	198	198
Court ordered fees	—	—	—	—	1,872
Hot check collections	—	—	—	—	170
Seizures	—	—	—	—	545
Court registry	—	11,970	11,485	—	23,455
Interest	—	—	—	—	239
Rider 64	—	—	—	—	885
Other	—	—	—	—	5
Total Additions	500,463	11,970	11,485	11,167	549,764
DEDUCTIONS					
Salary & Benefits	—	—	—	—	10,784
Administrative expenses	—	—	—	—	1,946
Settlement of claims	—	—	—	—	1,581
Property taxes distributed to City tax office	279,575	—		—	279,575
Vehicle registration distributions to state	219,797	—	—	—	219,797
Vehicle registration distributions to others	1,091	—	—	—	1,091
Court ordered disbursements from registry	—	12,220	8,747	—	20,967
Inmate commissary distributions	—	—	—	7,115	7,115
Collateral/escrow distributions	—	—	—	1,858	1,858
Abandoned vehicle distributions	—	—	—	17	17
Court ordered writs and judgements	—	—	—	1,852	1,852

(Continued)

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

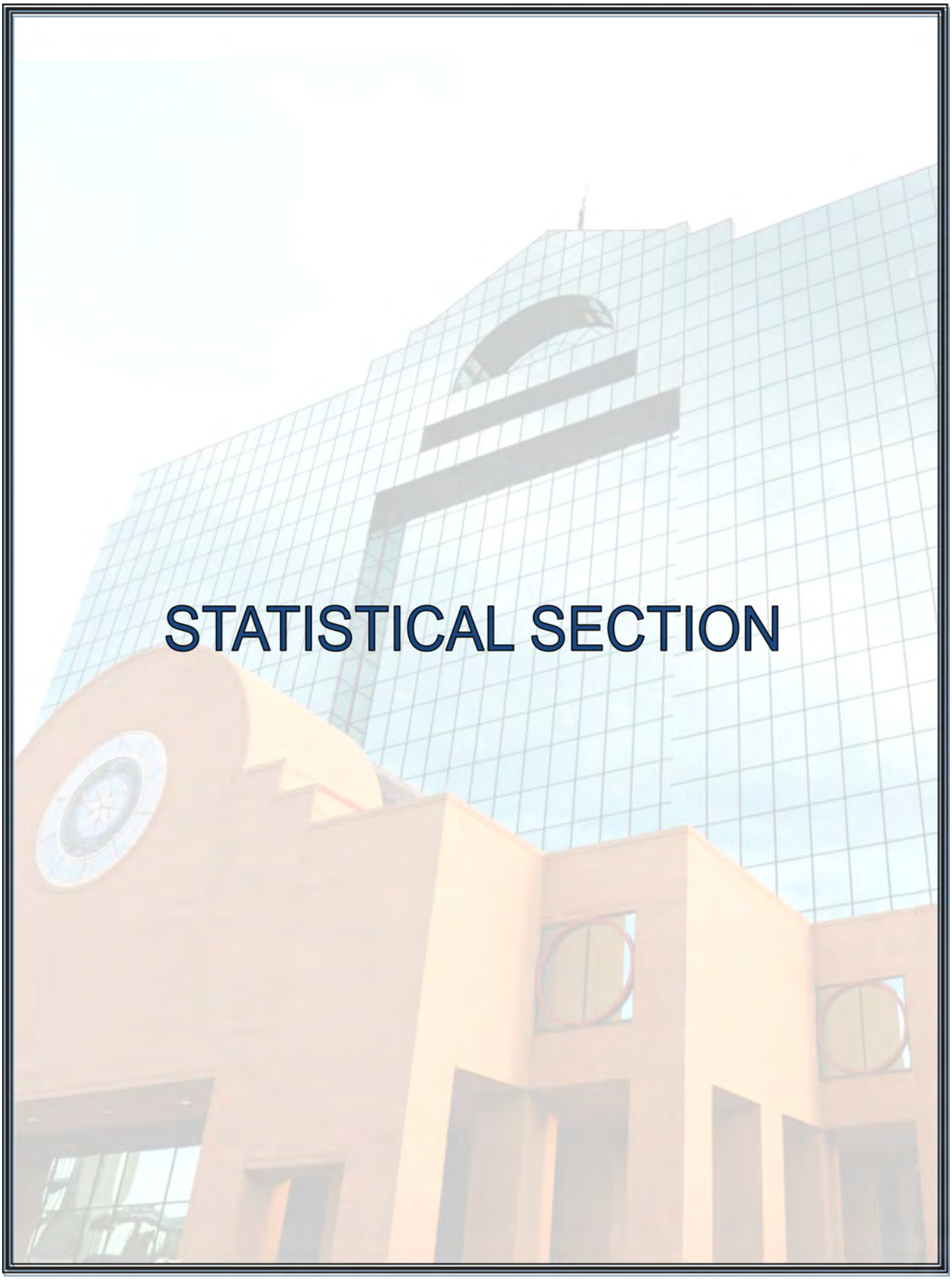
County of El Paso, Texas
Combining Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Year Ended September 30, 2024
(In Thousands)

	Custodial Funds				
	Other Elected Officials				
	Tax Assessor Collector	County Clerk	District Clerk	Sheriff's Department	Total Fiduciary Funds
Inmate transport distributions	—	—	—	204	204
Other deductions	—	—	—	—	761
Total deductions	500,463	12,220	8,747	11,046	547,548
Increase (Decrease) in Net Position	—	(250)	2,738	121	2,216
Net position - Beginning	—	23,657	13,717	1,756	44,468
Net Position - Ending	$ —	$ 23,407	$ 16,455	$ 1,877	$ 46,684

(Concluded)

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

THE COUNTY OF EL PASO
TEXAS



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

County of El Paso, Texas
Statistical Section
For the Year Ended September 30, 2024

This part of the County of El Paso's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents	Table No.
Financial Trends These tables contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	1-4
Revenue Capacity These tables contain information to help the reader assess the County's most significant local revenue source, the property tax.	5-8
Debt Capacity These tables present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	9-12
Demographic and Economic Information These tables offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	13-14
Operating Information These tables contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	15-17

Sources: Unless otherwise noted, the information in these tables is derived from the annual comprehensive financial reports for the relevant year.

County of El Paso, Texas
Net Position by Component,
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited) (In Thousands)

	Fiscal Year				
	2015	2016	2017	2018	2019
Governmental activities					
Net investment in capital assets	$ 47,865	$ 58,428	$ 58,458	$ 55,624	$ 44,919
Restricted	85,780	73,058	76,264	69,888	84,798
Unrestricted	(189,315)	(102,690)	(120,864)	(50,847)	(73,050)
	$ (55,670)	$ 28,796	$ 13,858	$ 74,665	$ 56,667
Business-type activities					
Net investment in capital assets	$ 8,270	$ 7,943	$ 7,616	$ 7,773	$ 10,802
Restricted	322	225	1,299	1,438	2,037
Unrestricted	1,841	1,616	546	1,293	1,369
Total business-type activities net position	$ 10,433	$ 9,784	$ 9,461	$ 10,504	$ 14,208
Primary government					
Net investment in capital assets	$ 56,135	$ 66,371	$ 66,074	$ 63,397	$ 55,721
Restricted	86,102	73,283	77,563	71,326	86,835
Unrestricted	(187,474)	(101,074)	(120,318)	(49,554)	(71,681)
Total primary government net position	$ (45,237)	$ 38,580	$ 23,319	$ 85,169	$ 70,875

(Continued)

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

County of El Paso, Texas
Net Position by Component,
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited) (In Thousands)

	Fiscal Year				
	2020	**2021**	**2022**	**2023**	**2024**
Governmental activities					
Net investment in capital assets	$ 92,586	$ 110,203	$ 117,507	$ 147,565	$ 169,012
Restricted	45,493	51,909	67,288	70,475	87,077
Unrestricted	(82,299)	(79,069)	(36,802)	(37,308)	(150,591)
	$ 55,780	$ 83,043	$ 147,993	$ 180,732	$ 105,498
Business-type activities					
Net investment in capital assets	$ 12,203	$ 12,034	$ 11,685	$ 12,549	$ 11,959
Restricted	912	766	619	481	550
Unrestricted	1,205	1,160	905	997	1,305
Total business-type activities net position	$ 14,320	$ 13,960	$ 13,209	$ 14,027	$ 13,814
Primary government					
Net investment in capital assets	$ 104,789	$ 122,237	$ 129,192	$ 160,114	$ 180,971
Restricted	46,405	52,675	67,907	70,956	87,627
Unrestricted	(81,094)	(77,909)	(35,897)	(36,311)	(149,286)
Total primary government net position	$ 70,100	$ 97,003	$ 161,202	$ 194,759	$ 119,312

(Concluded)

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

County of El Paso, Texas
Changes in Net Position, Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited) (In Thousands)

	Fiscal Year				
	2015	2016	2017	2018	2019
Expenses					
Governmental Activities:					
General government	$ 58,710	$ 53,842	$ 67,828	$ 48,328	$ 78,351
Administration of justice	62,706	49,737	75,459	57,269	80,611
Public safety	145,221	92,424	149,160	107,553	154,270
Health and welfare	12,665	10,014	12,871	15,092	13,019
Community services	2,090	2,440	3,658	3,027	2,987
Resource development	404	148	844	633	2,545
Culture and recreation	8,232	6,199	11,229	11,143	12,912
Public works	14,713	16,701	16,624	24,669	24,206
Interest on long-term debt	9,944	8,313	8,166	6,772	7,227
Total governmental activities expenses	314,685	239,818	345,839	274,486	376,128
Business-type activities:					
County water system	1,163	1,235	1,382	1,497	1,557
County waste water system	100	488	29	330	305
County solid waste	676	708	753	745	725
Total business-type activities	1,939	2,431	2,164	2,572	2,587
Total primary government expenses	$ 316,624	$ 242,249	$ 348,003	$ 277,058	$ 378,715
Program Revenues					
Governmental Activities:					
Fees, Fines, and Charges for Services:					
General government	$ 12,380	$ 12,268	$ 15,808	$ 15,434	$ 14,544
Administration of justice	9,981	9,596	7,155	5,900	7,721
Public safety	18,314	25,162	24,752	25,586	23,640
Health and welfare	115	95	51	57	55
Resource development	—	—	—	53	76
Culture and recreation	2,815	2,990	509	2,545	2,786
Public works	17,795	18,893	15,489	13,647	13,926
Operating grants and contributions	26,675	27,082	27,731	27,326	32,194
Total governmental activities program revenues	88,075	96,086	91,495	90,548	94,942
Business-type activities:					
Fees, Fines, and Charges for Services:					
County water system	$ 1,028	$ 1,071	$ 1,074	$ 1,441	$ 1,810
County waste water system	—	—	—	—	25
County Solid waste	684	703	721	763	740
Operating grants and contributions	—	—	—	1,408	3,598
Capital grants and contributions	—	—	—	—	—
Total business-type activities program revenues	1,712	1,774	1,795	3,612	6,173
Total primary government program revenues	$ 89,787	$ 97,860	$ 93,290	$ 94,160	$ 101,115
Net (Expense) Revenue					
Governmental activities	(226,610)	(143,732)	(254,344)	(183,938)	(281,186)
Business-type activities	(227)	(657)	(369)	1040	3586
Total primary government net expenses	$ (226,837)	$ (144,389)	$ (254,713)	$ (182,898)	$ (277,600)

(Continued)

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

County of El Paso, Texas
Changes in Net Position, Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited) (In Thousands)

	Fiscal Year				
	2015	2016	2017	2018	2019
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes:					
Property	$ 168,605	$ 173,450	$ 178,122	$ 180,169	$ 190,200
Hotel/Motel	3,655	3,799	3,721	3,842	4,454
Sales	43,898	44,809	45,918	48,353	50,711
Motor vehicle sales tax	N/A	N/A	5,158	5,152	5,349
Bingo	56	48	44	29	27
State mixed beverage	2,286	2,393	2,513	2,655	2,849
Interest	286	597	1,495	3,202	4,750
Miscellaneous	4,691	3,630	2,402	2,607	5,168
Gain on sale of capital assets	96	26	26	—	2
Transfers	—	—	(33)	—	(56)
Total governmental activities	223,573	228,752	234,208	246,009	263,454
Business-type activities:					
Interest	2	7	13	40	63
Miscellaneous	1	—	1	—	—
Transfers	—	—	33	—	56
Total business-type activities program revenues	3	7	47	40	119
Total primary government	$ 223,576	$ 228,759	$ 234,255	$ 246,049	$ 263,573
Change in Net Position					
Governmental activities	(3,037)	85,020	(20,136)	62,071	(17,732)
Business-type activities	(224)	(650)	(322)	1,080	3,705
Total primary government	$ (3,261)	$ 84,370	$ (20,458)	$ 63,151	$ (14,027)

(Continued)

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

County of El Paso, Texas
Changes in Net Position, Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited) (In Thousands)

	Fiscal Year				
	2020	2021	2022	2023	2024
Expenses					
Governmental Activities:					
General government	$ 65,613	$ 84,057	$ 74,928	$ 88,391	$ 131,778
Administration of justice	80,901	75,315	73,177	87,815	126,452
Public safety	156,098	144,139	146,415	164,286	230,544
Health and welfare	23,712	15,945	21,458	15,682	22,862
Community services	9,913	30,702	50,900	28,848	58,418
Resource development	4,436	9,484	1,185	4,120	6,879
Culture and recreation	14,457	12,081	12,035	12,780	19,001
Public works	17,940	12,558	20,902	23,091	21,371
Interest on long-term debt	6,768	6,280	5,792	7,482	8,732
Total governmental activities expenses	379,838	390,561	406,792	432,495	626,037
Business-type activities:					
County water system	2,458	2,381	2,800	2,822	3,082
County waste water system	276	287	287	301	315
County solid waste	745	771	819	837	864
Total business-type activities	3,479	3,439	3,906	3,960	4,261
Total primary government expenses	$ 383,317	$ 394,000	$ 410,698	$ 436,455	$ 630,298
Program Revenues					
Governmental Activities:					
Fees, Fines, and Charges for Services:					
General government	$ 13,100	$ 13,753	$ 14,919	$ 13,792	$ 14,551
Administration of justice	4,445	4,540	4,991	3,872	5,300
Public safety	21,010	19,396	23,401	17,138	8,661
Health and welfare	56	59	20	8	2,523
Resource development	94	81	85	78	123
Culture and recreation	2,271	2,003	4,126	4,966	4,980
Public works	13,599	14,536	14,224	14,267	14,263
Operating grants and contributions	39,099	63,705	92,331	66,638	93,221
Total governmental activities program revenues	93,674	118,073	154,097	120,759	143,622
Business-type activities:					
Fees, Fines, and Charges for Services:					
County water system	$ 2,050	$ 1,935	$ 2,075	$ 2,275	$ 2,414
County waste water system	120	141	149	163	172
County Solid waste	760	785	827	853	864
Operating grants and contributions	700	—			—
Capital grants and contributions			—		251
Total business-type activities program revenues	3,630	2,888	3,051	4,469	3,701
Total primary government program revenues	$ 97,304	$ 120,961	$ 157,148	$ 125,228	$ 147,323
Net (Expense) Revenue					
Governmental activities	(286,164)	(272,488)	(252,695)	(311,736)	(482,415)
Business-type activities	151	(551)	(855)	509	(560)
Total primary government net expenses	$ (286,013)	$ (273,039)	$ (253,550)	$ (311,227)	$ (482,975)

(Continued)

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

County of El Paso, Texas
Changes in Net Position, Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Unaudited) (In Thousands)

	Fiscal Year				
	2020	**2021**	**2022**	**2023**	**2024**
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes:					
Property	$ 216,085	$ 223,154	$ 227,062	$ 235,280	$ 282,611
Hotel/Motel	3,614	3,235	4,858	5,104	4,841
Sales	53,094	61,023	69,382	73,020	74,368
Motor vehicle sales tax	5,666	5,522	7,002	7,508	7,505
Bingo	24	24	45	31	31
State mixed beverage	1,993	2,545	3,776	4,026	4,027
Interest	2,517	632	2,899	21,273	28,489
Miscellaneous	2,016	3,257	1,274	2,119	5,226
Gain on sale of capital assets	159	10	80	233	138
Transfers	(116)	—	—	—	—
Total governmental activities	285,052	299,402	316,378	348,594	407,236
Business-type activities:					
Interest	33	14	11	29	82
Miscellaneous	—	—	94	280	265
Transfers	(72)	—	—	—	—
Total business-type activities program revenues	(39)	14	105	309	347
Total primary government	$ 285,013	$ 299,416	$ 316,483	$ 348,903	$ 407,583
Change in Net Position					
Governmental activities	(1,112)	26,914	63,683	36,858	(75,179)
Business-type activities	112	(537)	(750)	818	(213)
Total primary government	$ (1,000)	$ 26,377	$ 62,933	$ 37,676	$ (75,392)

(Concluded)

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

County of El Paso, Texas
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited) (In Thousands)

	Fiscal Year				
	2015	**2016**	**2017**	**2018**	**2019**
General Fund					
Nonspendable	$ 10	$ 5	$ 9	$ 11	$ 13
Assigned	15,602	58,923	65,043	4,153	2,956
Unassigned	45,162	16,648	18,022	82,345	89,104
Total general fund	$ 60,774	$ 75,576	$ 83,074	$ 86,509	$ 92,073
All Other Governmental Funds					
Nonspendable	$ —	$ —	$ —	$ —	$ —
Restricted	61,601	63,520	66,541	59,510	53,785
Committed	6,595	4,800	5,429	6,855	6,120
Assigned	18,779	5,752	5,263	4,421	4,194
Total all other governmental funds	$ 86,975	$ 74,072	$ 77,233	$ 70,786	$ 64,099

(Continued)

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

County of El Paso, Texas
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited) (In Thousands)

	Fiscal Year				
	2020	**2021**	**2022**	**2023**	**2024**
General Fund					
Nonspendable	$ 12	$ 9	$ 23	$ 846	$ 1,146
Assigned	6,112	7,320	8,561	6,828	7,290
Unassigned	89,677	89,048	107,196	90,534	87,793
Total general fund	$ 95,801	$ 96,377	$ 115,780	$ 98,208	$ 96,229
All Other Governmental Funds					
Nonspendable	$ —	$ —	$ —	$ 988	$ 6
Restricted	52,537	55,734	88,929	188,322	154,015
Committed	4,816	4,622	9,782	6,826	22,130
Assigned	5,156	6,700	11,400	27,360	32,557
Total all other governmental funds	$ 62,509	$ 67,056	$ 110,111	$ 223,496	$ 208,708

(Concluded)

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

County of El Paso, Texas
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited) (In Thousands)

	Fiscal Year				
	2015	2016	2017	2018	2019
REVENUES					
Taxes	$ 217,744	$ 223,359	$ 234,005	$ 239,683	$ 252,267
Licenses and permits	257	247	259	275	285
Intergovernmental revenues	26,675	27,082	27,731	27,326	32,194
Charges for services	54,788	62,777	57,280	58,269	57,497
Fines and forfeitures	5,351	6,044	6,310	5,546	5,130
Interest	282	581	1,455	3,120	4,652
Miscellaneous	4,650	3,587	2,357	2,567	5,115
Total Revenues	309,747	323,677	329,397	336,786	357,140
EXPENDITURES					
Current:					
General Government	47,404	60,302	54,566	60,735	62,932
Administration of justice	59,925	64,302	68,009	71,889	75,433
Public safety	130,165	122,691	130,539	134,396	135,833
Health and welfare	12,190	11,563	11,653	11,784	12,214
Community services	1,987	2,344	2,793	2,947	3,071
Resource development	339	346	729	879	2,142
Culture and recreation	7,204	7,601	9,089	9,862	10,439
Public works	11,705	13,438	12,228	19,157	20,668
Debt Service:					
Principal	10,320	12,045	12,385	13,108	12,318
Interest	10,035	8,495	8,210	6,843	7,283
Bond issuance costs	327	766	—	429	—
Capital outlays	38,943	24,186	8,586	8,368	15,889
Total expenditures	330,544	328,079	318,787	340,397	358,222
Excess of revenues over (under) expenditures	(20,797)	(4,402)	10,610	(3,611)	(1,082)
OTHER FINANCING SOURCES (USES)					
Transfers in	8,802	9,210	13,888	9,915	12,137
Transfers out	(8,802)	(9,210)	(13,921)	(9,915)	(12,193)
Premium (discount) on bonds issued	3,853	7,645	—	9,879	—
SIB Loan Proceeds	—	—	—	4,920	—
Issuance of debt	—	6,200	—	—	—
Tax Note	—	—	—	—	—
Refunding bonds issued	23,925	89,540	—	50,255	—
Payment to refunded bond escrow agent	(27,414)	(96,419)	—	(59,703)	—
Capitalized interest escrow fund	—	—	—	—	—
SIB Loan to TXDOT	—	—	—	(4,920)	—
Loan from direct borrowing	—	—	—	—	—
RTU leases	—	—	—	—	—
RTU SBITAs	—	—	—	—	—
Capital leases	92	307	—	67	32
Sale of capital assets	96	143	34	22	2
Total other financing sources (uses)	552	7,416	1	520	(22)
Net change in fund balances	$ (20,245)	$ 3,014	$ 10,611	$ (3,091)	$ (1,104)
Debt service as a percentage of noncapital expenditures	7.1 %	7.0 %	6.6 %	6.1 %	5.7 %

(Continued)

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

County of El Paso, Texas
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified Accrual Basis of Accounting)
(Unaudited) (In Thousands)

	Fiscal Year				
	2020	2021	2022	2023	2024
REVENUES					
Taxes	$ 278,159	$ 295,119	$ 311,670	$ 323,579	$ 370,227
Licenses and permits	284	267	275	348	327
Intergovernmental revenues	39,099	63,705	92,331	66,638	93,221
Charges for services	51,264	50,966	58,215	51,992	44,031
Fines and forfeitures	4,186	3,653	3,756	3,500	4,453
Interest	2,486	626	2,886	20,898	27,628
Miscellaneous	1,963	3,202	1,225	2,070	5,181
Total Revenues	377,441	417,538	470,358	469,025	545,068
EXPENDITURES					
Current:					
General Government	65,340	67,200	73,381	86,227	99,472
Administration of justice	77,337	75,050	78,433	90,692	100,675
Public safety	142,416	138,598	152,225	164,951	168,399
Health and welfare	13,812	15,769	21,755	15,847	19,875
Community services	8,082	28,281	49,159	23,668	46,088
Resource development	2,792	9,378	1,318	3,020	2,727
Culture and recreation	10,004	11,159	10,753	12,036	13,482
Public works	16,942	18,266	18,176	20,653	23,227
Debt Service:					
Principal	12,848	13,404	14,019	26,802	23,068
Interest	6,827	6,347	5,805	5,668	10,050
Bond issuance costs	—	—	237	1,078	34
Capital outlays	19,252	32,687	25,984	38,266	66,601
Total expenditures	375,652	416,139	451,245	488,908	573,698
Excess of revenues over (under) expenditures	1,789	1,399	19,113	(19,883)	(28,630)
OTHER FINANCING SOURCES (USES)					
Transfers in	19,184	22,275	22,382	29,605	29,564
Transfers out	(19,206)	(25,003)	(22,382)	(28,605)	(27,064)
Premium (discount) on bonds issued	—	—	—	2,392	—
SIB Loan Proceeds	—	—	—	—	—
Issuance of debt	—	1,605	20,718	111,802	3,374
Tax Note	—	—	20,118	—	—
Refunding bonds issued	—	—	—	4,910	—
Payment to refunded bond escrow agent	—	—	—	(4,910)	—
Capitalized interest escrow fund	—	—	—	(1,456)	—
SIB Loan to TXDOT	—	4,600	—	—	—
Loan from direct borrowing	—	—	—	—	800
RTU leases	—	—	633	2,606	2,490
RTU SBITAs	—	—	—	3,336	2,545
Capital leases	84	308	—	—	—
Sale of capital assets	303	29	117	234	154
Total other financing sources (uses)	365	3,814	41,586	119,914	11,863
Net change in fund balances	$ 2,154	$ 5,213	$ 60,699	$ 100,031	$ (16,767)
Debt service as a percentage of noncapital expenditures	5.5 %	5.2 %	4.7 %	7.4 %	6.5 %

(Concluded)

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

County of El Paso, Texas
Assessed Value and Actual Value of Taxable Property,
Last Ten Fiscal Years
(Unaudited)
(In Thousands)

Fiscal Year Ended September 30	Residential Property	Commercial Property	Industrial Property	Other	Less: Exemptions	Total Taxable Assessed Value	Total Direct Tax Rate
2015	$ 26,070,590	$ 10,914,830	$ 2,003,776	$ 2,647,883	$ 4,263,124	$ 37,373,955	0.452694
2016	26,518,425	11,166,183	2,431,193	2,722,583	4,393,947	38,444,437	0.452694
2017	27,146,632	11,390,977	2,473,290	2,835,414	4,492,335	39,353,978	0.452694
2018	27,832,061	11,810,494	2,357,232	2,957,012	4,654,765	40,302,034	0.452694
2019	29,655,304	11,688,217	2,844,441	3,002,729	4,834,536	42,356,155	0.447819
2020	30,916,059	12,613,776	3,137,234	2,798,198	5,348,235	44,117,032	0.488997
2021	32,014,575	13,487,009	3,211,137	2,817,330	5,503,672	46,026,379	0.488997
2022	37,102,878	12,869,129	3,040,785	3,097,676	7,191,630	48,918,838	0.470181
2023	46,114,027	14,465,294	3,444,879	3,268,254	11,255,701	56,036,753	0.426289
2024	51,589,550	16,627,234	4,010,573	3,517,857	13,825,115	61,920,099	0.458889

Source: Central Appraisal District.

Note: Property in the County is reassessed every third year. Property is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per $100 of assessed value. The table prior to the implementation required in this schedule presented information by class, real, and personal property, rather than by major component. Also, the assessed value was presented as a ratio of total estimated actual value.

County of El Paso, Texas
Property Tax Rates [1]
Direct and Overlapping Governments
Last Ten Fiscal Years
(Unaudited)

Name of Government	2015	2016	2017	2018	2019
County Direct Rates					
General and Debt Service	$ 0.452694	$ 0.452694	$ 0.452694	$ 0.452694	$ 0.447819
City and Town Rates					
Town of Anthony	0.430497	0.461985	0.568433	0.663664	0.650200
City of El Paso	0.699784	0.729725	0.759656	0.803433	0.843332
Town of Horizon	0.427998	0.452723	0.491756	0.491756	0.491756
City of Socorro	0.688558	0.727555	0.727555	0.727555	0.752457
City of San Elizario	0.350000	0.350000	0.335000	0.366070	0.399207
Town of Clint	0.465164	0.465164	0.750000	0.721520	0.721520
Village of Vinton	0.322980	0.368702	0.464967	0.638369	0.752445
School District Rates					
Anthony Ind. School District	1.214194	1.244200	1.217100	1.212800	1.212200
Canutillo Ind. School District	1.530000	1.530000	1.530000	1.530000	1.530000
Clint Ind. School District	1.335050	1.406600	1.406600	1.406600	1.406600
El Paso Ind. School District	1.235000	1.235000	1.235000	1.310000	1.310000
Fabens Ind. School District	1.261900	1.330300	1.334000	1.327800	1.327800
San Elizario Ind. School District	1.160700	1.234700	1.246300	1.226300	1.226300
Socorro Ind. School District	1.274794	1.274794	1.274794	1.274794	1.380594
Tornillo Ind. School District	1.303700	1.303700	1.400800	1.400800	1.400800
Ysleta Ind. School District	1.360000	1.360000	1.475000	1.460000	1.455000
Special District Rates					
University Medical Center	0.220682	0.220682	0.234456	0.251943	0.251943
EPCO Emergency Service District No. 1	0.100000	0.099959	0.097353	0.099468	0.100000
EPCO Emergency Service District No. 2	0.100000	0.095081	0.094595	0.092349	0.090858
EPCO Tornillo Water Improvement Dist.	0.100000	0.100000	0.105000	0.112000	0.112000
City of El Paso MMD #1					
Horizon Regional MUD	0.495000	0.495650	0.502863	0.512006	0.554355
El Paso Community College	0.128122	0.133811	0.134909	0.141638	0.140273
Hacienda Del Norte Water Imp. Dist.	0.228766	0.220128	0.219710	0.219710	0.211492
Lower Valley Water Authority	0.196870	0.193292	0.189467	0.185095	0.161167
Downtown Management District	0.120000	0.120000	0.120000	0.120000	0.120000
Paseo Del Este MUD # 1	0.750000	0.750000	0.750000	0.750000	0.750000
Paseo Del Este MUD # 2	0.750000	0.750000	0.750000	0.750000	0.750000
Paseo Del Este MUD # 3	0.750000	0.750000	0.750000	0.750000	0.750000
Paseo Del Este MUD # 4	0.750000	0.750000	0.750000	0.750000	0.750000
Paseo Del Este MUD # 5	0.750000	0.750000	0.750000	0.750000	0.750000
Paseo Del Este MUD # 6	0.750000	0.750000	0.750000	0.750000	0.750000
Paseo Del Este MUD # 7	0.750000	0.750000	0.750000	0.750000	0.750000
Paseo Del Este MUD # 8	0.750000	0.750000	0.750000	0.750000	0.750000
Paseo Del Este MUD # 9	0.750000	0.750000	0.750000	0.750000	0.750000
Paseo Del Este MUD # 10	0.750000	0.750000	0.750000	0.750000	0.750000
Paseo Del Este MUD # 11	0.750000	0.750000	0.750000	0.750000	0.750000
El Paso County Water Control IMP # 4	0.137586	0.134155	0.132882	0.137808	0.216952
HMUD Hunt Communities DA					
HMUD Hunt Properties DA					
HMUD Rancho Desierto Bello DA					
HMUD Ravenna DA					
HMUD Summer Sky N DA					

(Continued)

County of El Paso, Texas
Property Tax Rates [1]
Direct and Overlapping Governments
Last Ten Fiscal Years
(Unaudited)

Name of Government	2020	2021	2022	2023	2024
County Direct Rates					
General and Debt Service	$ 0.488997	$ 0.488997	$ 0.470181	$ 0.426289	$ 0.458889
City and Town Rates					
Town of Anthony	0.681647	0.710781	0.710781	0.700000	0.888550
City of El Paso	0.907301	0.907301	0.907301	0.862398	0.761405
Town of Horizon	0.595340	0.602607	0.565503	0.524390	0.559362
City of Socorro	0.837502	0.836995	0.803158	0.765492	0.666900
City of San Elizario	0.410000	0.408834	0.398132	0.371878	0.348870
Town of Clint	0.697106	0.690843	0.611133	0.561036	0.589445
Village of Vinton	0.752445	0.732031	0.751541	0.729131	0.801437
School District Rates					
Anthony Ind. School District	1.169080	1.165480	1.076900	0.985812	0.914688
Canutillo Ind. School District	1.428350	1.390100	1.342400	1.302900	1.155200
Clint Ind. School District	1.304950	1.394700	1.340300	1.322900	1.135200
El Paso Ind. School District	1.268350	1.318350	1.354200	1.313700	1.080700
Fabens Ind. School District	1.338300	1.335500	1.332500	1.337500	1.123100
San Elizario Ind. School District	1.146100	1.170000	1.090000	1.053000	0.885300
Socorro Ind. School District	1.368954	1.343354	1.275454	1.249712	1.058900
Tornillo Ind. School District	1.400800	1.471800	1.400400	1.368400	1.135800
Ysleta Ind. School District	1.353300	1.446600	1.527000	1.458900	1.231500
Special District Rates					
University Medical Center	0.267747	0.267747	0.258145	0.235153	0.219526
EPCO Emergency Service District No. 1	0.100000	0.100000	0.100000	0.100000	0.100000
EPCO Emergency Service District No. 2	0.100000	0.095097	0.100000	0.093580	0.078856
EPCO Tornillo Water Improvement Dist.	0.110000	0.110000	0.104005	0.095195	0.084278
City of El Paso MMD #1				0.200000	0.250000
Horizon Regional MUD	0.575274	0.574423	0.550957	0.511024	0.662788
El Paso Community College	0.141167	0.139859	0.134760	0.122611	0.107786
Hacienda Del Norte Water Imp. Dist.	0.210709	0.214680	0.196931	0.175894	0.044517
Lower Valley Water Authority	0.153469	0.195033	0.176315	0.162968	0.144716
Downtown Management District	0.120000	0.120000	0.120000	0.120000	0.120000
Paseo Del Este MUD # 1	0.750000	0.750000	0.750000	0.750000	0.750000
Paseo Del Este MUD # 2	0.750000	0.750000	0.750000	0.741900	0.730800
Paseo Del Este MUD # 3	0.750000	0.750000	0.750000	0.721700	0.693700
Paseo Del Este MUD # 4	0.750000	0.750000	0.750000	0.750000	0.750000
Paseo Del Este MUD # 5	0.750000	0.750000	0.750000	0.719400	0.685200
Paseo Del Este MUD # 6	0.750000	0.750000	0.750000	0.733600	0.750000
Paseo Del Este MUD # 7	0.750000	0.750000	0.700200	0.700200	0.689400
Paseo Del Este MUD # 8	0.750000	0.750000	0.712400	0.669100	0.627800
Paseo Del Este MUD # 9	0.750000	0.750000	0.750000	0.738300	0.705000
Paseo Del Este MUD # 10	0.750000	0.750000	0.736400	0.694700	0.659100
Paseo Del Este MUD # 11	0.750000	0.750000	0.749600	0.749600	0.742300
El Paso County Water Control IMP # 4	0.203764	0.182743	0.177129	0.157857	0.133970
HMUD Hunt Communities DA				0.225000	0.225000
HMUD Hunt Properties DA				0.225000	0.225000
HMUD Rancho Desierto Bello DA				0.225000	0.225000
HMUD Ravenna DA				0.225000	0.225000
HMUD Summer Sky N DA				0.225000	0.225000

(Continued)

County of El Paso, Texas
Property Tax Rates [1]
Direct and Overlapping Governments
Last Ten Fiscal Years
(Unaudited)

Source: City of El Paso Consolidated Tax Office.

Notes: Overlapping rates are those that apply to property owners within the County of El Paso. Not all overlapping rates apply to all County property owners; for example, although the County property tax rates apply to all County property owners, the City of El Paso rates apply only to those whose property is located within the City's geographic boundaries.

[1] These property tax rates are expressed in dollars per $100 assessed valuation.

County of El Paso
Principal Property Taxpayers
Current Year and Nine Years Ago
(Unaudited)
(In Thousands)

	2024			2015		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total Assessed Value**
El Paso Electric Co	$ 889,729	1	1.44 %	$ 426,949	2	1.11 %
Western Refining Company L.P.	561,100	2	0.91 %	581,266	1	1.51 %
Wal-Mart Stores Texas LLC	366,385	3	0.59 %	272,917	3	0.71 %
Texas Gas Service	249,679	4	0.40 %	87,700	9	0.23 %
Amazon.Com Services LLC	237,620	5	0.38 %			
River Oaks Properties LTD	219,542	6	0.35 %	165,442		0.43 %
Union Pacific Railroad Co	176,350	7	0.28 %	96,554	7	0.25 %
Emerald Pass 12101 Project LLC	163,736	8	0.26 %			
Sierra Providence Physical Rehab Hospital	135,000	9	0.22 %	248,180	4	0.65 %
Simon Property Group	103,230	10	0.17 %	137,076	6	0.36 %
El Paso Outlet Outparcels LLC				93,770	8	0.24 %
Hawkins and I-10 Acquisition Company				84,675	10	0.22 %
	$ 3,102,371		5.01 %	$ 2,194,529		5.71 %

Source: Central Appraisal District.

County of El Paso
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)
(In Thousands)

				Collected within the Fiscal Year of the Levy			Total Collections to Date	
Fiscal Year	Original Tax Levy	Adjustments	Total Adjusted Levy	Amount	Percentage of Original Levy	Collections in Subsequent Years	Amount	Percentage of Adjusted Levy
2015	169,343	(1,916)	167,427	165,308	97.62%	1,570	166,878	99.67%
2016	174,190	(2,557)	171,633	169,766	97.46%	1,253	171,019	99.64%
2017	178,399	(3,183)	175,216	173,680	97.35%	876	174,556	99.62%
2018	181,707	(2,233)	179,474	177,225	97.53%	1,493	178,718	99.58%
2019	189,944	(2,593)	187,351	185,103	97.45%	1,384	186,487	99.54%
2020	216,037	(2,943)	213,094	210,348	97.37%	1,590	211,938	99.46%
2021	225,062	(5,295)	219,767	218,949	97.28%	(483)	218,466	99.41%
2022	230,333	(3,742)	226,591	223,994	97.25%	950	224,944	99.27%
2023	239,203	(5,685)	233,518	230,271	96.27%	881	231,152	98.99%
2024	284,518	(3,257)	281,261	275,722	96.91%	—	275,722	98.03%

Source: City of El Paso Consolidated Tax Office and El Paso County Auditor's Office.

County of El Paso, Texas
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)
(In Thousands)

	Governmental Activities									Business-Type Activities		
Year	General Obligation Bonds (1)	Certificates of Obligation (1)	State Infrastructure Bank Loans (1) (2)	Tax Notes (1)	Total General Bonded Debt (1)	Capital Leases (1)	Loans from Direct Borrowing (1)	RTU Leases (1)	RTU SBITA (1)	Revenue Bonds (1) (6)	Certificates of Obligation Bonds (1) (6)	Total Debt (1)
2015	69,031	150,327	—	—	219,358	97	—	—	—	1,580	—	221,035
2016	126,711	91,567	—	—	218,278	312	—	—	—	1,547	—	220,137
2017	116,973	87,563	—	—	204,536	238	—	—	—	1,514	—	206,288
2018	166,316	24,390	4,632	—	195,338	205	—	—	—	1,480	1,334	198,357
2019	158,179	18,616	4,339	—	181,134	130	—	—	—	1,446	1,314	184,024
2020	149,788	12,571	4,041	—	166,400	113	—	—	—	1,402	1,293	169,208
2021	141,117	7,790	8,337	—	157,244	322	—	—	—	1,358	1,272	160,196
2022	128,800	25,769	7,807	20,118	182,494	—	—	1,945	—	1,314	1,250	187,003
2023	117,276	88,345	7,269	55,043	267,933	—	—	4,353	8,142	2,658	1,228	284,314
2024	105,253	87,061	6,723	47,634	246,671	—	618	4,897	6,257	3,208	1,205	262,856

(Continued)

Notes: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) Amounts expressed in thousands.

(2) Repayment of this loan is from M&O and as such is included as bonded debt.

(3) Amounts available for repayment of general obligation bonds.

(4) See Table 5 for taxable property value data.

(5) Population and personal income data can be found in Table 13.

(6) The 2015-2024 amounts include State issued bonds for which the County is paying back with user assessed fees.

County of El Paso, Texas
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)
(In Thousands)

Year	Percentage Total Debt of Actual Taxable Property Value (4)	Percentage of Personal Income (5)	Total Debt Per Capita (5)	Less: Funds Available in Debt Service Fund (1) (3)	Total Net General Bonded Debt (1)	Percentage Net General Bonded Debt of Actual Taxable Property Value (4)	Net General Bonded Debt Per Capita (5)
2015	0.59 %	1.41 %	264.52	1,596	217,762	0.58 %	260.61
2016	0.57 %	1.39 %	262.72	1,271	217,007	0.56 %	258.98
2017	0.52 %	1.28 %	245.46	2,068	202,468	0.51 %	240.92
2018	0.49 %	1.18 %	235.93	1,845	193,493	0.48 %	230.14
2019	0.43 %	1.10 %	218.88	2,716	178,418	0.42 %	212.21
2020	0.38 %	0.93 %	201.62	2,716	163,684	0.37 %	195.04
2021	0.35 %	0.85 %	185.06	6,785	150,459	0.33 %	173.81
2022	0.38 %	0.90 %	215.45	8,634	173,860	0.36 %	200.31
2023	0.51 %	1.26 %	326.84	5,261	262,672	0.47 %	301.96
2024	0.42 %	1.09 %	300.14	4,490	242,181	0.39 %	276.53

(Concluded)

Notes: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) Amounts expressed in thousands.

(2) Repayment of this loan is from M&O and as such is included as bonded debt.

(3) Amounts available for repayment of general obligation bonds.

(4) See Table 5 for taxable property value data.

(5) Population and personal income data can be found in Table 13.

(6) The 2015-2024 amounts include State issued bonds for which the County is paying back with user assessed fees.

County of El Paso, Texas
Direct and Overlapping Debt Governmental Activities
As of September 30, 2024
(Unaudited)
(In Thousands)

Jurisdiction	Debt Outstanding	Percentage Applicable to County of El Paso	Amount Applicable to County of El Paso
Direct:			
County of El Paso	$ 246,671	100 %	$ 246,671
County Leases, SBITAs, and Loan from Direct Borrowing	11,772	100 %	11,772
Total direct debt	258,443	100 %	258,443
Overlapping:			
Anthony Independent School District	2,630	100 %	2,630
Canutillo Independent School District	158,260	100 %	158,260
City of El Paso	1,444,700	100 %	1,444,700
City of Socorro	29,560	100 %	29,560
Clint Independent School District	133,083	100 %	133,083
El Paso Independent School District	868,290	100 %	868,290
Fabens Independent School District	19,623	100 %	19,623
Lower Valley Water District	24,045	100 %	24,045
University Medical Center	277,445	100 %	277,445
San Elizario Independent School District	23,620	100 %	23,620
Socorro Independent School District	716,705	100 %	716,705
Tornillo Independent School District	13,712	100 %	13,712
Town of Anthony	3,612	100 %	3,612
Town of Horizon City	46,740	100 %	46,740
Ysleta Independent School District	862,248	100 %	862,248
Village of Vinton	7,897	100 %	7,897
El Paso CO WC&ID #4	6,634	100 %	6,634
Haciendas Del Norte WID	223,090	100 %	223,090
Horizon Regional MUD	1,645	100 %	1,645
Horizon Regional MUD (Rancho Desierto Bello)	11,375	100 %	11,375
Paseo Del Este MUD# 1	10,945	100 %	10,945
Paseo Del Este MUD# 2	6,535	100 %	6,535
Paseo Del Este MUD# 3	10,180	100 %	10,180
Paseo Del Este MUD# 5	8,450	100 %	8,450
Paseo Del Este MUD# 6	14,770	100 %	14,770
Paseo Del Este MUD# 7	12,330	100 %	12,330
Paseo Del Este MUD# 8	7,130	100 %	7,130
Paseo Del Este MUD# 9	8,975	100 %	8,975
Paseo Del Este MUD# 10	8,530	100 %	8,530
Paseo Del Este MUD# 11	2,840	100 %	2,840
Total overlapping debt	4,965,599	100 %	4,965,599
Totals	$ 5,224,042	100 %	$ 5,224,042

Source: County Auditor's Office and Municipal Advisory Council of Texas, Texas Municipal Reports.

Note: Overlapping governments are those taxing entities that are totally within the geographic boundaries of the County of El Paso. There are no taxing entities whose boundaries extend beyond the County's boundaries. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the County of El Paso. This process recognizes that when considering the County's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping government.

County of El Paso, Texas
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)
(In Thousands)

Legal Debt Margin Calculation for Fiscal Year 2024

Assessed Value	$ 85,118,982
Debt limit-5% of Assessed Value (1)	$ 4,255,949
Debt Applicable to Limit:	
Total bonded debt	236,285
Less: Amount available for repayment of general obligation bonds	4,490
Total net debt applicable to limit	231,795
Legal debt margin	$ 4,024,154

	2015	2016	2017	2018	2019
Debt limit	$ 2,141,919	$ 2,192,316	$ 2,015,102	$ 2,117,808	$ 2,473,263
Total net debt applicable to limit	203,634	198,204	185,022	173,432	160,243
Legal debt margin	$ 1,938,285	$ 1,994,112	$ 1,830,080	$ 1,944,376	$ 2,313,020
Total net debt applicable to the limit as a percentage of debt limit	9.5%	9.0%	9.2%	8.2%	6.5%

(Continued)

Note: Under the State of Texas Government Code Section 1301.003, the County's outstanding debt should not exceed 5% of total assessed property value

County of El Paso, Texas
Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)
(In Thousands)

	2020	2021	2022	2023	2024
Debt limit	$ 2,576,503	$ 2,805,523	$ 2,805,523	$ 3,787,261	$ 4,255,949
Total net debt applicable to limit	147,395	137,399	162,345	250,741	231,795
Legal debt margin	$ 2,429,108	$ 2,668,124	$ 2,643,178	$ 3,536,520	$ 4,024,154
Total net debt applicable to the limit as a percentage of debt limit	5.7%	4.9%	5.8%	6.6%	5.4%

(Concluded)

Note: Under the State of Texas Government Code Section 1301.003, the County's outstanding debt should not exceed 5% of total assessed property value

County of El Paso, Texas
Pledged-Revenue Coverage
Last Ten Fiscal Years
(Unaudited)
(In Thousands)

	Water Revenue Bonds							
						Debt Service		
Fiscal Year	Service Charges	Less: Operating Expenses	Net Operating Revenue	Interest Revenue	Net Available Revenue	Principal	Interest	Coverage
2015	1,028	749	279	2	281	33	59	3.05
2016	1,071	878	193	7	200	33	57	2.22
2017	1,074	967	107	13	120	34	56	1.33
2018	1,441	1,078	363	40	403	54	64	3.42
2019	1,834	1,395	439	62	501	65	88	3.27
2020	2,170	2,102	68	32	100	65	87	0.66
2021	2,076	2,016	60	14	74	66	85	0.49
2022	2,318	2,377	(59)	10	(49)	66	83	(0.33)
2023	2,719	2,356	363	27	390	67	98	2.36
2024	2,851	2,623	228	77	305	440	151	0.52

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements. Operating expenses exclude interest and depreciation expenses. The coverage ratio is calculated by dividing net pledged revenue by the sum of principal and interest.

County of El Paso, Texas
Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited) (In Thousands)

Fiscal Year	Population[1]	Personal Income	Per Capita Income[2]	Median Age[1]	School Enrollment[1]	Unemployment Rate[2]
2015	836	15,629,767	18,705	31.4	264	5.2
2016	838	15,819,892	18,880	31.6	263	5.4
2017	840	16,089,649	19,145	31.6	260	4.8
2018	841	16,773,122	19,950	31.9	258	4.4
2019	841	16,773,122	19,950	31.9	258	3.7
2020	839	18,197,198	21,683	32.6	250	8.6
2021	866	18,770,041	21,683	32.6	250	5.3
2022	868	20,812,501	23,979	33.0	246	4.4
2023	870	22,626,449	26,011	33.1	251	4.7
2024	876	24,119,967	27,541	33.9	246	4.3

Sources:
(1) U.S. Census Bureau 2024 estimates
(2) U.S. Bureau of Labor Statistics

County of El Paso, Texas
Principal Employers
Current and Nine Years Ago
(Unaudited)

	2024			2015		
Employer	**Employees[1]**	**Rank**	**Percentage of Total County Employment[2]**	**Employees**	**Rank**	**Percentage of Total County Employment**
Fort Bliss (Military and Civilian)	47,806	1	19.2 %	41,250	1	12.1 %
El Paso Independent School District	10,774	2	4.3 %	8,579	2	2.5 %
Socorro Independent School District	9,348	3	3.8 %	4,568	7	1.3 %
Ysleta Independent School District	8,476	4	3.4 %	6,241	4	1.8 %
T&T Staff Management L.P.	7,873	5	3.2 %	5,900	5	1.7 %
City of El Paso	6,095	6	2.5 %	6,570	3	1.9 %
The Hospitals of Providence	4,400	7	1.8 %	5,267	6	1.5 %
InteLogix	4,324	8	1.7 %	—		— %
County of El Paso, TX	3,243	9	1.3 %	2,768	10	0.8 %
William Beaumont Army Medical Center	3,000	10	1.2 %	—		— %
University of Texas at El Paso (UTEP)				3,700	8	1.1 %
El Paso Healthcare System LTD.				3,000	9	0.9 %
	105,339		42.4 %	87,843		25.6 %

Source: The City of El Paso Office of Economic Development

(1) Top 10 Employers for 2024

(2) Total County Employment from U.S. Census Bureau 2024

County of El Paso, Texas
Full-time Equivalent County Government Employees by Function/Program, Last Ten Fiscal Year

	Fiscal Years									
Function/Program	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
General government[1][3]	586.5	603.0	620.5	571.5	581.0	592.0	582.0	565.0	—	—
Administration of justice[2][3]	632.0	650.0	658.0	658.0	665.0	675.0	687.0	700.5	—	—
Public safety(3)	1,267.5	1,270.0	1,273.0	1,240.0	1,251.0	1,251.5	1,259.5	1,266.5	—	—
Health and welfare(3)	74.5	71.0	66.0	47.0	48.0	57.0	56.0	59.0	—	—
Resource development(3)	9.0	11.0	13.0	14.0	13.5	16.0	14.0	14.0	—	—
Culture and recreation(3)	52.5	62.0	71.0	78.5	79.0	79.5	79.5	81.0	—	—
Public works(3)	78.5	75.5	76.0	182.0	183.5	188.0	195.0	116.0	—	—
County General Fund (3)	—	—	—	—	—	—	—	—	2,920.0	2,921.0
Capital Projects Fund	—	—	—	—	—	—	—	—	1.0	—
Grants	143.0	119.5	112.5	123.0	118.0	121.0	148.0	183.0	192.0	187.0
Special Revenue	—	—	—	—	—	—	—	117.0	121.0	117.0
Enterprise	—	—	—	—	—	—	—	3.0	3.0	3.0
Total	2,843.5	2,862.0	2,890.0	2,914.0	2,939.0	2,980.0	3,021.0	3,105.0	3,237.0	3,228.0

Source: County Budget and Fiscal Policy Department.

Notes:

[1] Over the years, the County has added personnel to staff the demands of understaffed departments and for the administrative support of additional courts.

[2] Personnel has been added to staff new courts and for the judicial support offices.

[3] As of FY2023, information is grouped into County General Fund

County of El Paso, Texas
Operating Indicators by Function/Program
Last Ten Fiscal Years

	Fiscal Years									
Function/Program	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General government										
County Auditor										
Accounts Payable checks issued	23,650	23,535	23,293	20,709	24,476	20,403	20,094	20,442	20,465	20,867
Deposit warrants issued	19,889	21,403	24,766	23,953	26,116	21,299	19,667	24,117	23,288	22,059
Internal audit months completed	487	437	349	352	383	311	304	312	314	316
Domestic Relations Office										
Cases monitored	1,093	1,213	363	20	25	2	16	3	13	2
Cases referred to enforcement	216	69	127	38	130	34	32	—	46	28
Human Resources										
Tests administered[1]	703	3,192	928	1,103	3,038	794	3,228	4,458	3,370	5,274
Tax Office[2]										
Auto titles issued	184,304	186,655	184,691	187,183	188,316	172,697	193,616	179,560	170,300	162,846
Auto registrations	646,081	679,449	638,969	639,038	648,497	630,701	672,080	664,013	666,571	663,713
Administration of justice										
District court level										
Civil cases filed	16,333	20,689	23,068	24,676	22,731	16,448	10,215	12,905	14,370	16,874
Civil case dispositions	14,789	19,545	22,753	24,253	21,555	17,635	10,655	17,387	13,769	14,997
Criminal cases filed	6,929	6,061	6,440	7,705	8,309	8,535	3,855	5,404	8,528	9,402
Criminal case dispositions	8,560	7,422	6,746	7,340	7,719	5,705	4,514	5,597	6,649	8,704
Juvenile cases filed	875	903	1,140	1,049	1,046	732	388	683	894	842
Juvenile case dispositions	446	528	227	973	1,894	461	412	446	505	646
County court level										
Civil cases filed	5,496	3,634	3,796	3,309	3,441	3,033	2,675	2,873	2,541	4,031
Civil case dispositions	5,162	3,229	3,554	3,748	2,942	2,485	2,201	3,067	2,755	3,680
Criminal cases filed	25,365	12,249	11,613	12,355	11,575	11,115	5,285	5,649	8,407	9,882
Criminal case dispositions	24,493	16,307	13,593	12,177	11,973	9,654	11,917	6,781	6,436	10,089
Probate and Mental Health cases filed	3,987	4,441	4,191	3,732	3,359	3,105	3,391	3,843	3,714	3,342
Probate and Mental Health hearings	4,203	4,608	6,567	7,038	5,990	4,851	5,984	6,189	6,832	2,255
Justice of the Peace court level										
Civil cases filed	7,534	9,383	11,884	15,996	19,298	14,370	13,626	13,626	15,200	16,815
Civil case dispositions	7,252	17,796	9,818	12,602	17,365	18,101	15,297	15,297	14,532	16,157
Criminal cases filed	57,544	59,078	53,483	58,417	48,391	31,144	29,207	29,207	26,379	30,228
Criminal case dispositions	60,554	53,026	53,902	47,856	72,997	45,016	43,044	43,044	37,659	29,734
Public safety										
Jail Facilities										
Total prisoner days	790,808	793,190	853,541	919,546	889,595	796,185	782,577	772,808	874,824	920,823
Cost per prisoner day	83	90	86	80	77	88	88	88	88	88
Law Enforcement										
Citations filed	17,192	18,409	19,808	20,433	17,606	12,353	11,761	13,482	10,644	10,336

(Continued)

County of El Paso, Texas
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Years 2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Health and welfare										
General Assistance										
Number of pauper burials/ cremations	75	85	94	72	59	106	447	189	178	192
Applications approved for assistance	1,551	1,497	1,467	491	546	520	2,395	2,281	1,559	1,551
Medical Examiner										
Number of autopsies	457	676	586	616	659	650	614	826	722	698
Number of investigations	3,963	3,848	4,083	4,269	3,591	4,626	5,584	5,512	5,211	5,983
Resource development										
Agricultural co-op extension										
Number of educational presentations	N/A	1,799	1,612	1,266	1,270	1,749	1,710	1,793	1,999	1,763
Number of participants in educational presentations	N/A	39,837	42,024	25,858	28,683	27,520	27,790	50,440	68,863	85,686
Culture and recreation										
Parks and recreation										
Golf memberships sold	1,361	1,278	1,080	31	826	289	61	945	1,691	663
Number of golf tournaments	80	83	73	90	87	46	45	107	90	96
Pool rentals(3)	N/A	10	60	63	68	—	45	8	42	68
Public works										
Road and Bridge(4)										
Miles of roads chip sealed	21	N/A	15	17	38	37	36	37	37	37
Miles of roads reconstructed	1	N/A	N/A	10	3	10	7	2	66	—
Miles of road shoulders paved	10	N/A	N/A	8	N/A	5	3	1	1	5
Miles of road overlay	16	N/A	N/A	17	19	25	21	22	22	24
Miles of road fog seal	—	—	—	3	5	7	7	7	7	7

(Concluded)

Source: Various County departments. Texas Office of Court Administration for Administration of Justice data.

Notes: Resource development indicators are estimates. Indicators are not available for the community services function. Data not available for some functions in some years.

(1) Human Resource increase due to Sheriff department using testing system for academy acceptance.

Pool services and maintenance were contracted out to YMCA as of April 2011. However, County control resumed in May 2016. Increase in pool rentals due to rentals now being offered at all three pool facilities (Ascarate, Fabens and Canutillo).

(2) In fiscal year 2020, the pools were closed due to COVID-19.

County of El Paso, Texas
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	Fiscal Years									
Function/Program	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**
General government										
Touchscreen voting machines[2]	135	135	135	135	1,340	1,536	1,527	1,537	1,537	1,549
Administration of justice										
Courtroom video projection systems	44	29	28	29	33	33	33	33	32	29
Public safety										
Sheriff stations	3	3	3	3	3	3	3	3	3	3
Sheriff patrol vehicles[1]	174	162	335	374	397	389	386	373	387	422
Constable vehicles	33	38	32	33	35	33	36	46	53	54
Community services										
Transit buses and vans	15	20	20	20	22	29	31	38	49	51
Culture and recreation										
County parks	13	13	13	13	13	13	11	11	11	11
County golf courses	1	1	1	1	1	1	1	1	1	1
County swimming pools	3	3	3	3	3	3	3	3	3	3
County libraries	0	0	0	0	0	0	0	0	2	2
County coliseum	1	1	1	1	1	1	1	1	1	1
County equestrian center	1	1	1	1	1	1	1	1	1	1
Public works										
Bridges	26	26	26	20	20	25	20	20	20	25
Roads	1,263	1,271	1,272	1,271	1,245	1,287	1,303	1,309	1,320	1,378

Source: Various County departments and County fixed asset reports.

Notes: Capital asset indicators are not available for the health and welfare or the resource development function.

(1) Fiscal years 2015 to 2018 adjusted to exclude non-capital assets voting machines

(2) Vehicles include non-car type vehicles (SUV, ATV, Truck) used by patrol stations