

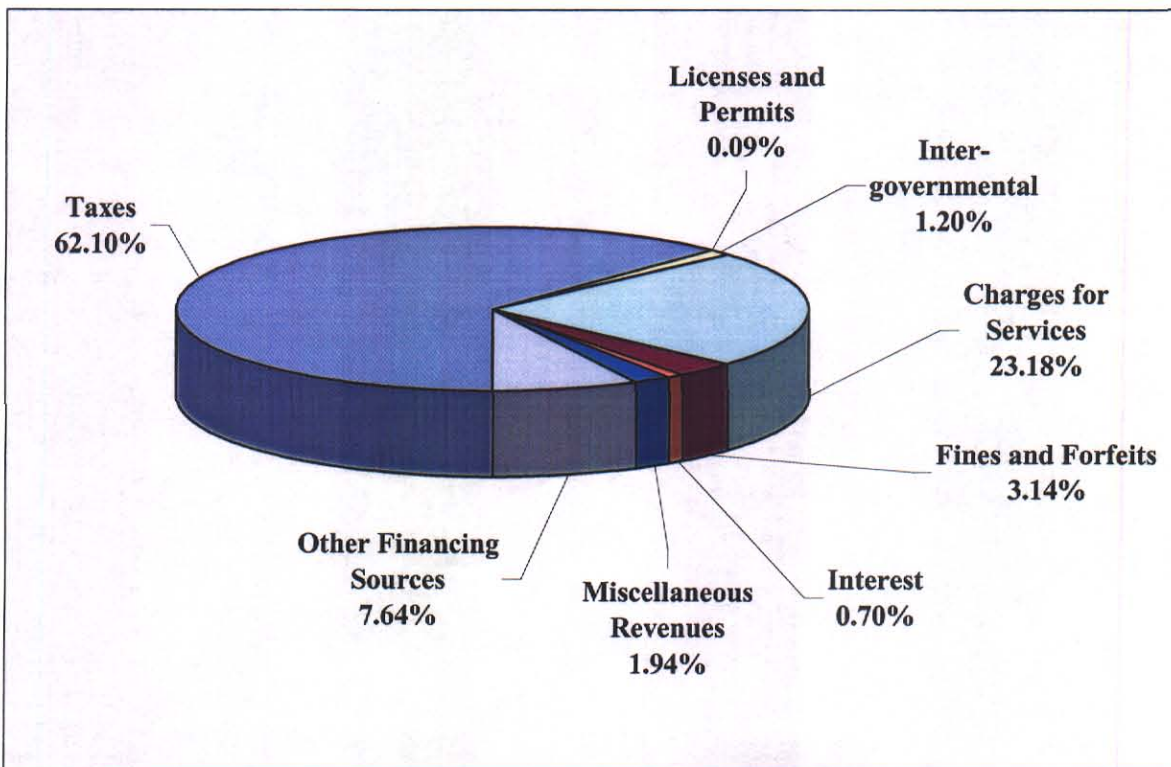
REVENUES



ALL FUND TYPES OPERATING BUDGET COMPARISON WITH FY 2003 ACTUALS

	FY 2003 Actuals	OPERATING BUDGETS		CHANGES	
		Total Budget FY 2004	Total Budget FY 2005	Amount	%
Revenues (Sources):					
Taxes	\$103,103,226	\$106,121,642	\$119,871,396	\$13,749,754	12.96%
Licenses and Permits	179,036	151,500	177,500	26,000	17.16%
Intergovernmental	26,799,935	29,132,590	2,309,569	(26,823,021)	-92.07%
Charges for Services	42,669,111	41,294,653	44,748,469	3,453,816	8.36%
Fines and Forfeits	7,048,049	5,889,617	6,069,800	180,183	3.06%
Interest	1,879,725	1,386,161	1,355,042	(31,119)	-2.24%
Miscellaneous Revenues	4,768,900	7,930,330	3,748,019	(4,182,311)	-52.74%
Other Financing Sources	13,901,039	20,064,181	14,744,325	(5,319,856)	-26.51%
Total Revenues and Other Financing Sources	200,349,021	211,970,674	193,024,120	(18,946,554)	-8.94%
Beginning Fund Balances, Retained					
Earnings, Deferred Revenues and Carryover	134,651,177	111,976,994	104,820,658	(7,156,336)	-6.39%
Total Available Resources	\$335,000,198	\$323,947,668	\$297,844,778	(\$26,102,890)	-8.06%

Fiscal Year 2005 Revenues (Sources) – All Fund Types - \$193,024,120

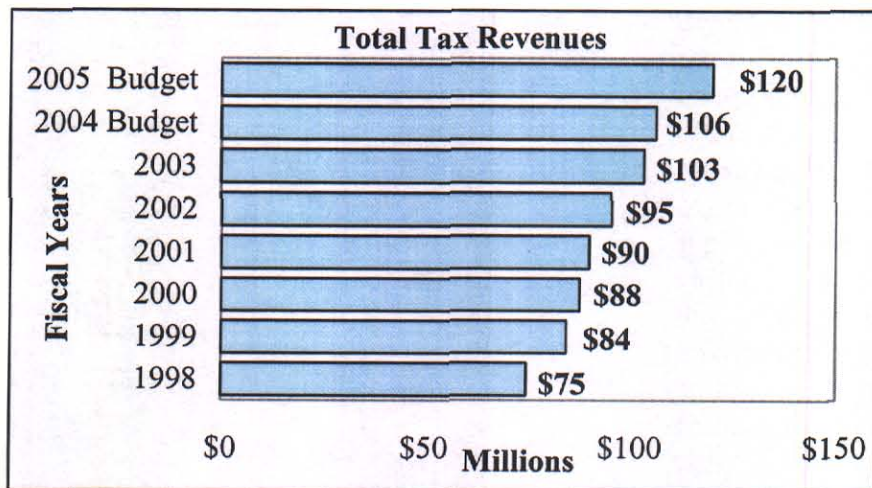


REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

TAXES

Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
Current Taxes	\$71,813,351	\$75,393,358	\$86,637,252	\$11,243,894	14.91%	
Delinquent Taxes	1,923,279	1,904,671	2,494,789	590,118	30.98%	
Penalties and Interest	1,079,710	793,613	1,179,355	385,742	48.61%	
Sales and Use Tax	25,292,428	25,000,000	26,300,000	1,300,000	5.20%	
Bingo Tax	46,691	60,000	60,000			
State Mixed Beverage	982,608	970,000	1,000,000	30,000	3.09%	
Hotel Occupancy Taxes 2.5%	1,965,159	2,000,000	2,200,000	200,000	10.00%	
Totals	\$103,103,226	\$106,121,642	\$119,871,396	\$13,749,754	12.96%	62.10%

Since fiscal year 1998, the County's **total tax revenues** have steadily increased due to the increases in property tax rates, property values, and growth in sales and use tax revenue. This is depicted on the chart to the right. These increases have been made in an effort for the County to maintain its current level of services as well as to fund new indebtedness for various projects such as the County jail annex, courthouse construction and the year 2000 computer upgrades. The tax rate increased from \$.315000 in 1998 to \$.361434 in 1999, a 14.74% increase and was not increased again for three consecutive years. However faced with increasing costs of operations, the tax rate was increased in 2003 to \$.396610, and in 2004 to \$.410817 with the percentage increases representing 9.73% and 3.58% respectively. The overall increase from 1998 to 2005 is 37.23%, as other sources of revenues are decreasing and expenditures have continued to grow. The amount budgeted for this item is dependent upon the actions of the Commissioners Court. The Commissioners Court adopted a property tax rate of \$0.432259 per \$100 assessed valuation for fiscal year 2005, which increased from the 2004 adopted tax rate of \$0.410817 per \$100 of assessed valuation to meet the growing needs of County operations. Due to the fact that the property tax rate rose by \$0.021442 cents or 5.2% and overall property values increased over last fiscal year by \$1,467,661,932 or 7.52%, the net increase in budgeted property tax revenues over the prior year is projected to approximate \$12,219,754, or 15.6%. Hotel occupancy taxes represent 2.5% if the overall tax imposed on



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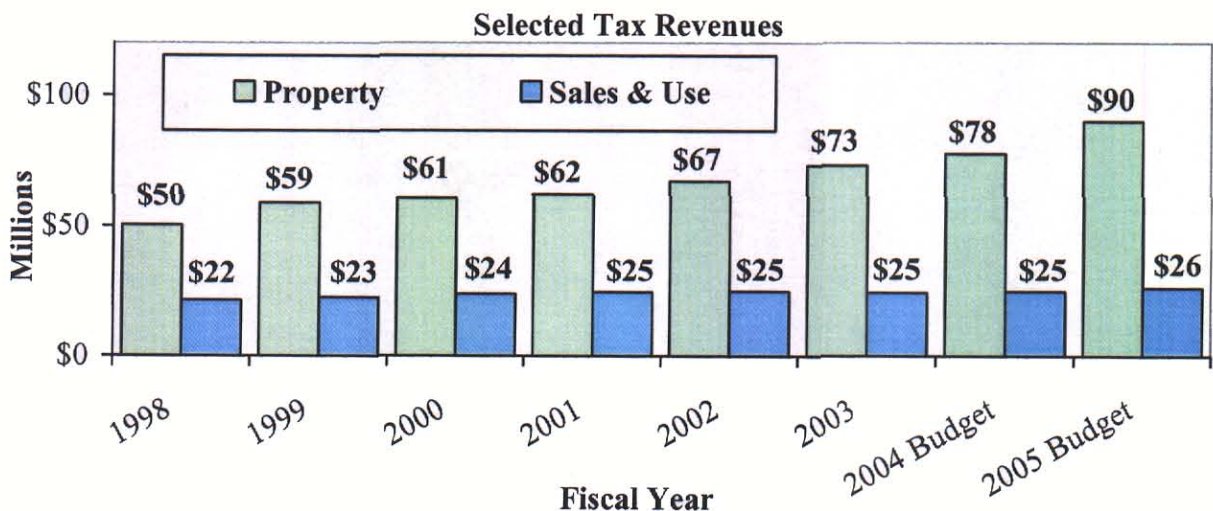
REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

TAXES, CONT'D

rental of hotel and motel rooms to individuals who are not permanent residents of the hotel or motel. The County Tax Assessor Collector collects the 2.5% tax on all room rentals. Other taxes collected relate to Bingo and State Mixed Beverage taxes imposed by the State and redistributed to the County.

Tax revenues budgeted for FY 2005 represent 62.10% of the total revenues estimated for 2005, exclusive of fund balances, and are a significant source of revenue for the County of El Paso and are comprised mainly of property and sales and use taxes. Based mostly on history and current economic influences, it is normally estimated that about 99.55% of property taxes levied will actually be collected. Property taxes reflect an upward trend, as can be seen on the chart below. Property taxes are levied each fiscal year at a rate prescribed by the Commissioners Court. Tax rates are determined by utilizing Truth in Taxation Guidelines of the State of Texas, which limits the maximum debt tax rate to cover principal and interest payments each fiscal year. Truth in Taxation laws also set the guidelines for determining the effective and rollback tax rates. The maintenance and operations component of the tax rate is set at the discretion of the Commissioners Court with any rate above the rollback rate triggering a possible rollback election by the voters. As a matter of information, the City Tax Office collects property taxes for all taxing entities, including the County under contractual agreement.

Sales taxes represent a one half percent sales tax approved by the voters of the County of El Paso effective January 1, 1988 as an effort to reduce property taxes and more proportionately spread the burden of funding County government. Sales and use taxes generate the second largest amount of County revenue. This is the County's only substantial elastic revenue source. This tax is imposed on the value of taxable items sold and is collected by the State and redistributed to the County. Currently, the County of El Paso, as well as other border agencies, are experiencing a stabilization of sales and use tax revenues. Based on actual collections beginning in fiscal year 1998, this tax appears to be trending slightly upwards. Sales and use tax revenues are tied to the border economy of El Paso and it is anticipated that this revenue will remain stable. Although, the tragic events that occurred on September 11, 2001 were anticipated to cause a slight decrease last fiscal year, the County of El Paso was not impacted greatly due to the conservative budgeting of estimated revenues for this line item.

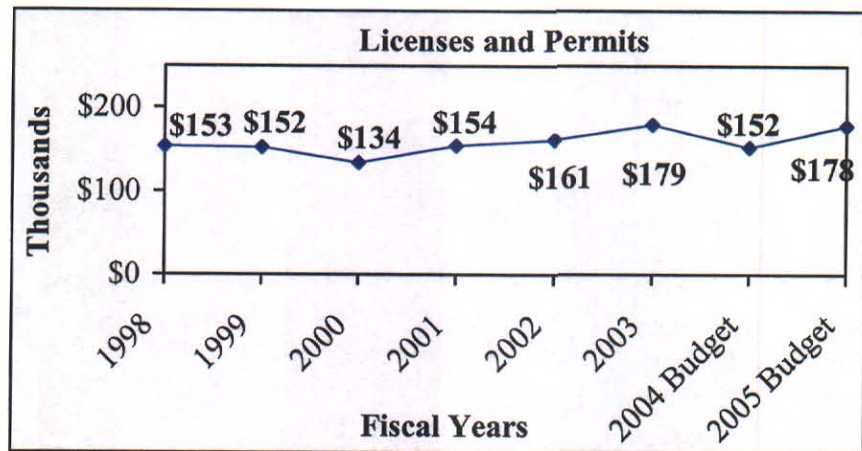


REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

LICENSES AND PERMITS

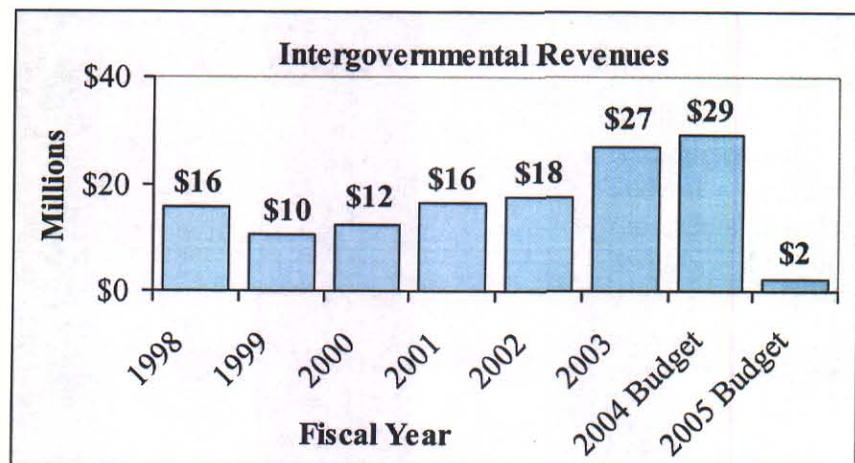
Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
Alcoholic Beverage Licenses	\$126,561	\$105,000	\$120,000	\$15,000	14.29%	
Title Runner License			7,000	7,000	100.00%	
Occupational Licenses	43,475	40,000	43,000	3,000	7.50%	
Bail Bond Permits	9,000	6,500	7,500	1,000	15.38%	
Totals	\$179,036	\$151,500	\$177,500	\$26,000	17.16%	0.09%

This revenue source, **licenses and permits**, represents .09% of the County's revenues for fiscal year 2005, exclusive of fund balances. It is used to account for businesses dealing with alcoholic beverages, occupational licenses for coin operated amusement machines within the County, title runner licenses, and bail bond permits. The \$26,000 increase estimated for fiscal year 2005 mostly relates to alcoholic beverage licenses based on historical trends and a new revenue source for title runner licenses. Since fiscal year 2001, the County has experienced increases in this revenue source and no significant changes are anticipated in this category in the near future.



INTERGOVERNMENTAL

The majority of **intergovernmental revenues** relates to grants and reimbursements from the Federal Government. It represents about 1.20% of the revenues budgeted for fiscal year 2005, exclusive of fund balances. The County has experienced a continued trend of increased funding from Federal, State and other agencies. This source of



revenue was fairly level in the early half of the decade, but has increased significantly over the past several years. When comparing fiscal year 2002 to 2003, the increase in grant revenues

REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

INTERGOVERNMENTAL, CONT'D

totalled \$1,404,452, or 32.67% in federal grants. Intergovernmental revenues were largely increased due to a reimbursement for federal drug cases sponsored by the Southwest Border Prosecution Initiative Program. The County took advantage of the program and was able to receive reimbursement in the amount of \$7,201,250 in 2003. In fiscal year 2003 there was a 315.05%, \$671,859, increase in State Agency revenues and a 96.28% or \$169,701 increase in USDA Cash received for the Nutrition Program. These increases were offset by significant revenue losses in the areas of reimbursement from the City of El Paso for computer services provided to the Municipal Court and inmate transportation reimbursement.

Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
Federal Revenues	\$5,703,151	\$15,774,439		(\$15,774,439)	-100.00%	
State Grant	9,267,952	9,640,049		(9,640,049)	-100.00%	
State Agency	885,110	152,455	\$80,950	(71,505)	-46.90%	
State Agency Supplement	49,689		39,885	39,885	100.00%	
C.A. Teen Court	1,500					
Congregate Meals	309,819	386,100		(386,100)	100.00%	
Contribution- City	627,301	542,452	82,156	(460,296)	-84.85%	
Detention Home Rental	32,616	32,000	32,000			
Food Stamp Fraud	50,698	57,800	45,131	(12,669)	-21.92%	
Gross Weight Axel	5,598	4,000		(4,000)	-100.00%	
Homebound Meals-Title III	247,123	382,469		(382,469)	-100.00%	
Judiciary Support	66,030	155,000	390,000	235,000	151.61%	
Lateral Road	30,264	30,000	30,000			
Prosecutor Longevity		58,282	50,000	(8,282)	-14.21%	
Reimb.-A.G. Child Support	32,691	25,000	75,000	50,000	200.00%	
Reimbursement-A.G. Medical	5,265					
Reimbursement-City	60,035	47,000	43,000	(4,000)	-8.51%	
Reimbursement-Claim Refunds	126,222					
Reimb.-County Archives	51,084	63,000	50,000	(13,000)	-20.63%	
Reimb.-Federal Drug Cases	7,201,250					
Reimb.-Fed. School Lunch	127,842	110,000	114,809	4,809	4.37%	
Reimbursement-Indigent Defense	242,106	276,499	276,499			
Reimb.-Inmate Transportation	67,800	75,000	80,000	5,000	6.67%	
Reimbursement-Legal Fees	274,198	255,000	275,000	20,000	7.84%	
Reimbursement-Miscellaneous	374,814					
Reimbursement-R.E.Thomason	265,645	498,263	509,139	10,876	2.18%	
Reimbursement-Salaries	136,430	197,161	\$100,000	(97,161)	-49.28%	
Reimb.-State Witness Claims	\$62,847	\$75,000		(\$75,000)	-100.00%	

REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

INTERGOVERNMENTAL, CONT'D

Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
Reimbursements -Tobacco						
Settlements	\$34,281		\$30,000	\$30,000	100.00%	
Reimbursements -Utilities	14,633	\$6,000	6,000			
U.S.D.A. Cash	345,942	289,621		(289,621)	-100.00%	
Totals	\$26,799,936	\$29,132,590	\$2,309,569	(\$26,823,021)	-92.07%	1.20%

The major decrease in the fiscal year 2005 intergovernmental budgeted revenues relates to accounting treatment of grants on a contract basis rather than on a fiscal year basis. Many grants, which will be awarded during fiscal year 2005, will be fully budgeted during fiscal year 2005 rather than being partially budgeted in the beginning. It is not anticipated that this change will impact the actual revenue picture in the future. The sharp drop is only attributable to this method of budgeting grants. The other intergovernmental revenues relate to miscellaneous fees or reimbursements from other agencies not classified as grants.

CHARGES FOR SERVICES

Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
Alternative Dispute Resolution	\$115,026	\$120,000	\$120,000			
Ascarate Park Food Concessions	1,674		3,000	\$3,000	100.00%	
Ascarate Swimming Pool	60,085	60,000	60,000			
Ascarate Traffic Control	150,224	135,000	165,000	30,000	22.22%	
Auto Registration Fee	360,000	360,000	360,000			
Auto Sales Tax	3,152,635	2,800,000	3,000,000	200,000	7.14%	
Canutillo Swimming Pool	859		6,000	6,000	100.00%	
Coliseum Concessions	20,709	20,000	5,000	(15,000)	-75.00%	
Coliseum Food Concessions	124,426	155,000	175,000	20,000	12.90%	
Coliseum Parking	64,771	60,000	125,000	65,000	108.33%	
Coliseum Rental	112,386	95,000	225,000	130,000	136.84%	
Coliseum Security	1,562	2,000	2,000			
Coliseum Ticket Master	35,102	40,000	60,000	20,000	50.00%	
Commissary Concession	428,436	375,000	425,000	50,000	13.33%	
Consolidated Data Processing	31,115	10,000	10,000			
Constable No. 1	91,514	75,000	95,000	20,000	26.67%	
Constable No. 2	61,485	36,000	75,000	39,000	108.33%	
Constable No. 3	50,381	32,000	70,000	38,000	118.75%	
Constable No. 4	75,874	50,000	90,000	40,000	80.00%	
Constable No. 5	39,457	35,000	40,000	5,000	14.29%	
Constable No. 6	51,222	40,000	70,000	30,000	75.00%	
Constable No. 7	\$41,322	\$25,000	\$45,000	\$20,000	80.00%	

Continued on next page.

REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

CHARGES FOR SERVICES, CONT'D

Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
County Attorney Commissions	\$83,300	\$80,000	\$50,000	(\$30,000)	-37.50%	
County Attorney Summon Fees	12,566	10,000	15,500	5,500	55.00%	
County Clerk Fees	2,906,772	2,600,000	3,000,000	400,000	15.38%	
County Service Evaluation	423,447	350,000	420,000	70,000	20.00%	
County Sheriff Fees	966,637	900,000	1,000,000	100,000	11.11%	
County Tax Collector	1,970,020	1,900,000	1,950,000	50,000	2.63%	
Court Reporter Fees	137,636	130,000	140,000	10,000	7.69%	
Courthouse Cafeteria	22,406	12,000	15,000	3,000	25.00%	
Courthouse Security	309,476	280,000	305,000	25,000	8.93%	
Criminal Alien Housing	217,050					
Criminal Prosecution	113,448	105,000	118,000	13,000	12.38%	
Daily Parking Fees	244,457	240,000		(240,000)	-100.00%	
District Clerk Fees	946,619	875,000	950,000	75,000	8.57%	
Driving Golf Range	22,831	20,000	30,000	10,000	50.00%	
DPS Arrest Fees	42,987		20,000	20,000	100.00%	
DRO Filing Fees	372,605	350,000	460,000	110,000	31.43%	
El Paso Bar Attorney	159,600	150,000	150,000			
Equestrian Center Rental	4,505	3,000	4,500	1,500	50.00%	
Extra Auto Registration	4,765,639	4,300,000	4,500,000	200,000	4.65%	
Extradition Prisoner	522	500	3,000	2,500	500.00%	
Fabens Swimming Pool	2,771		7,500	7,500	100.00%	
Federal Prisoner	16,407,779	16,342,958	17,196,647	853,689	5.22%	
Gallegos Park Fee	2,150	1,000	2,000	1,000	100.00%	
Golf Cart Fee	238,623	230,000	285,000	55,000	23.91%	
Golf Course Food Concession	48,465	40,000	50,000	10,000	25.00%	
Graffiti Eradication	248	400	200	(200)	-50.00%	
Green Fees	485,721	475,000	556,000	81,000	17.05%	
Jury Fees	28,060	27,000	27,000			
Justice of the Peace No. 1	23,702	23,000	23,000			
Justice of the Peace No. 2	35,270	33,500	34,000	500	1.49%	
Justice of the Peace No. 3	36,658	33,000	41,000	8,000	24.24%	
Justice of the Peace No. 4	33,391	37,000	29,000	(8,000)	-21.62%	
Justice of the Peace No. 5	24,975	20,000	28,700	8,700	43.50%	
Justice of the Peace No. 6	103,165	85,000	200,000	115,000	135.29%	
Justice of the Peace No. 7	\$17,233	\$18,000	\$24,000	\$6,000	33.33%	

Continued on next page.

REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

CHARGES FOR SERVICES, CONT'D

Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
Law Library Fees	\$402,718	\$370,000	\$400,000	\$30,000	8.11%	
Medical Examiner Fees	17,372	10,000	8,000	(2,000)	-20.00%	
Monthly Parking Fees	305,249	280,000		(280,000)	-100.00%	
Parking Garage Commissions			435,000	435,000	100.00%	
Pavillion Rental	1,274					
Prisoner Maintenance	2,163,075	2,500,000	2,500,000			
Pro-Shop Sales	26,266	20,000	65,200	45,200	226.00%	
Probate Court Fees	7,975	7,000	7,000			
Program Participants	695,995	694,895	1,324,522	629,627	90.61%	
Protective Order Applications	6,775	5,000	7,500	2,500	50.00%	
Records Archives Fees		675,000	600,000	(75,000)	-11.11%	
Records Management Fees	837,131	805,000	852,500	47,500	5.90%	
Reimbursement -AG Child Support	33,445					
Rental County Morgue	48,000	48,000	48,000			
Scofflaw Fee			8,000	8,000	100.00%	
Sewage Inspection	69,470	65,000	70,000	5,000	7.69%	
Special Probate Court	8,190	6,000	6,000			
Sports Park Fee/Rent	355,482	200,000	175,000	(25,000)	-12.50%	
Sports Park Concession	205,891	75,000	70,000	(5,000)	-6.67%	
Sports Park Commissions	28,594	75,000	50,000	(25,000)	-33.33%	
State A.G. Child Support	955,580	1,000,000	1,000,000			
Subscriptions Fees			1,500	1,500	100.00%	
Teen Court Filing Fee	2,310	2,400	1,200	(1,200)	-50.00%	
Vital Statistics Fee		80,000	80,000			
Weekender Prisoner	876	5,000	3,000	(2,000)	-40.00%	
Western Playland	216,444	175,000	175,000			
Total	\$42,669,111	\$41,294,653	\$44,748,469	\$3,453,816	8.36%	23.18%

Charges for services relates to services fees charged by the various departments and elected officials of the County. Overall, the County has experienced a slight increase in fee revenues beginning in fiscal year 1999 with minimal fluctuations up to fiscal year 2003, as shown on the next page. Auto related charges have had an upward trend due specifically to increases in vehicle registrations. This category is budgeted based on historical trends, state mandates, and court action and appears to be steadily increasing. The largest component in this category relates to projected revenues from housing prisoners in the El Paso County Detention facilities on behalf of other agencies for which the County of El Paso is not financially responsible. Charges for services represents 23.18% of the County's revenues for fiscal year 2005, exclusive of fund balances, and exhibited a moderate increase over fiscal year 2005 of \$3,453,816, or 8.36%. This increase relates to County imposed fees, vehicle sales tax fees, and other fees of elected officials throughout the County.

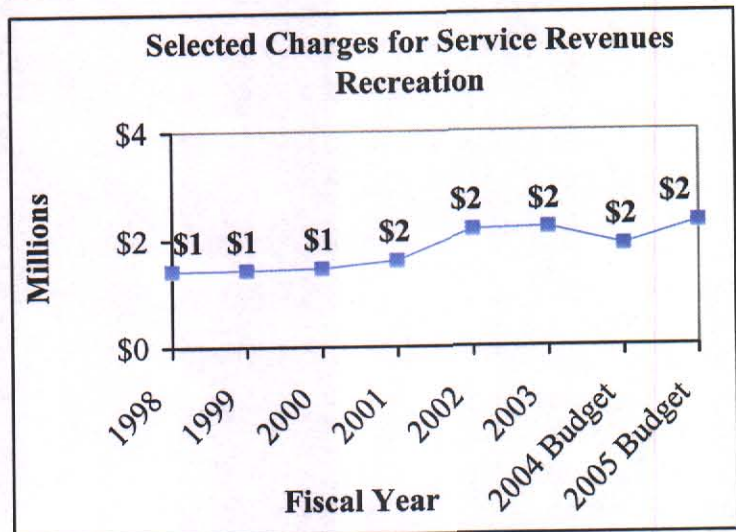
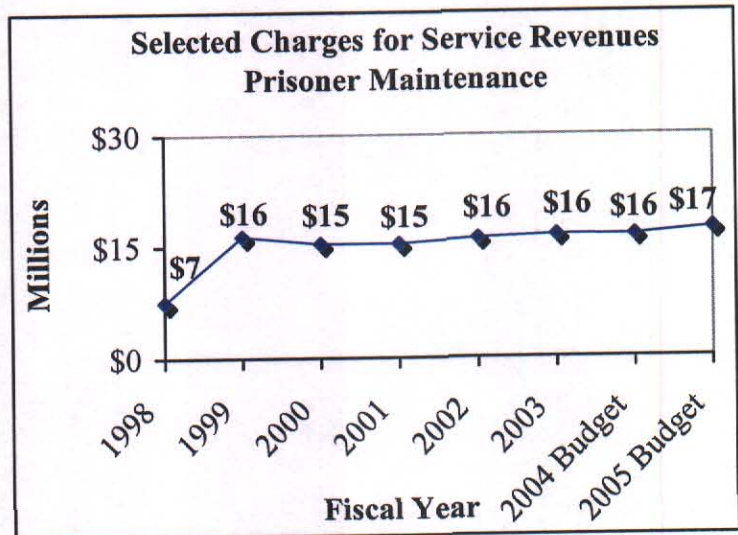
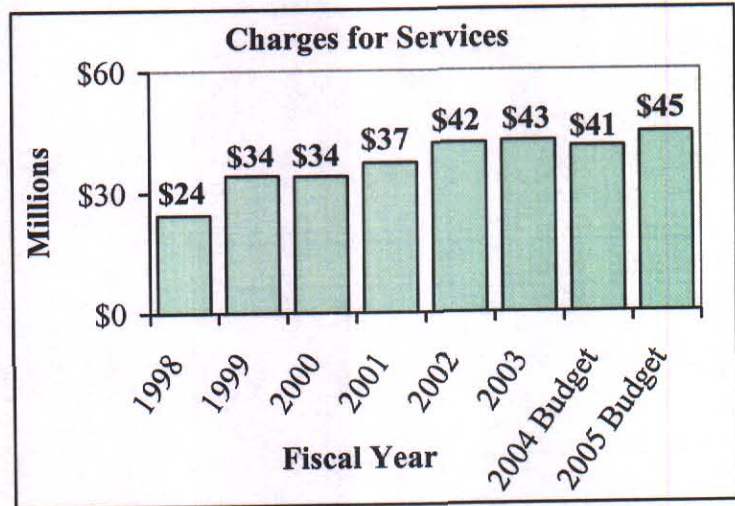
REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

CHARGES FOR SERVICES, CONT'D

Overall, this source of revenue is based on historical activity and the jail population trends. In fiscal year 1999 the County experienced a 128% increase in revenue for prisoner maintenance due to the opening of the new jail annex allowing for an increased population and revenue.

Recreational revenues are based on various fees charged at County facilities, which include parks and pools, a golf course, and the coliseum, and are based on established rates set by the Court as deemed appropriate. This revenue source has remained at the same level, as the Commissioners Court has put emphasis on keeping costs to the public at minimal levels. In fiscal year 2001, Commissioners Court approved increases in golf course and pool fees. Beginning in fiscal year 1999, the Commissioners Court established a park improvement fund, whereby all revenues generated by the park go into this improvement fund for future investments into the park, however with the adoption of the fiscal year 2005 budget, the Commissioners Court opted to have the revenues generated by the park offset the cost of operations in the General Fund.

The other category within charges for services relates mainly to miscellaneous fees imposed through the judiciary or by departments due to changes in State laws unrelated to the other previously defined categories. Most of these fees are projected to remain stable and do not significantly impact the budget. Parking fees relate



REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

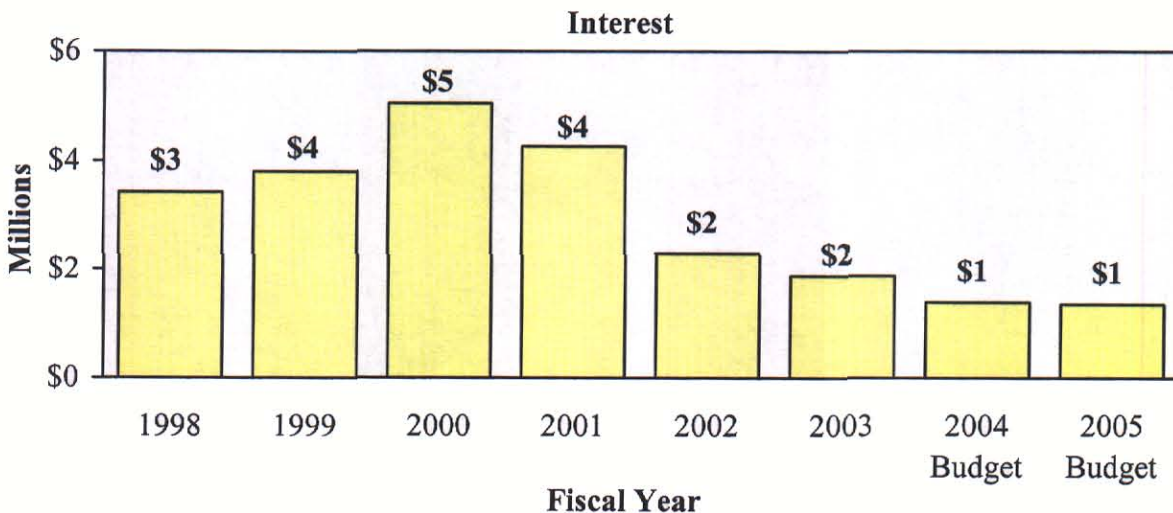
CHARGES FOR SERVICES, CONT'D

to charges to the general public and County employees for use of the County Parking Facility, which was put into operation in fiscal year 1990. Most of these fees are projected to remain stable and do not significantly impact the budget. Parking fees relate to charges to the general public and County employees for use of the County Parking Facility, which was put into operation in fiscal year 1990. Revenues of the facility have trended up from prior years due to increased usage of the facility other than by jurors who are given free access to the facility when summoned for jury duty and not empanelled by the Courts of the County. The parking facility has experienced a stable stream of usage since 1994, which is again anticipated to increase next fiscal year. Currently the County is under contractual agreement for the operation of the garage and gets a percentage of the revenues, net of taxes.

INTEREST

Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
Interest Earning Investments	\$1,571,291	\$855,683	\$639,500	(\$216,183)	-25.26%	
Interest Earning -N.O.W.	308,434	526,418	715,542	189,124	35.93%	
Interest Earnings-Program Loans		4,060		(4,060)	-100.00%	
Totals	\$1,879,725	\$1,386,161	\$1,355,042	(\$31,119)	-2.24%	0.70%

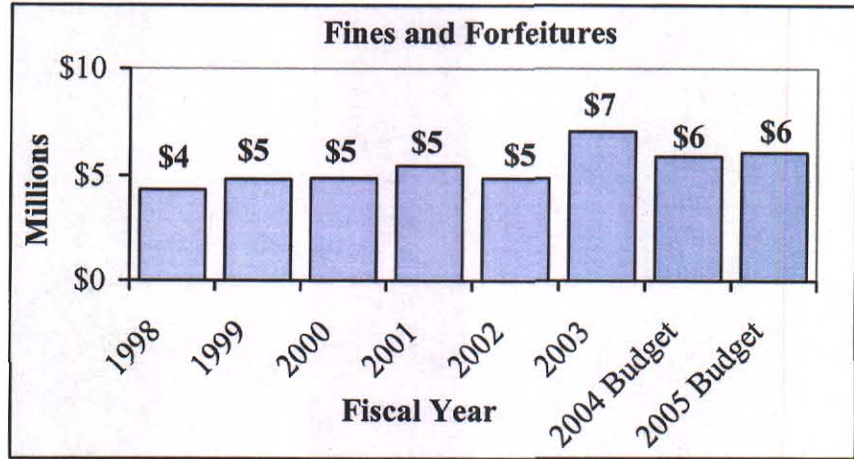
Interest revenue is the result of aggressive investment of the County's public funds in a variety of investment options as authorized by law and represents .70% of the County's revenues for fiscal year 2005, exclusive of fund balances. This revenue source is projected at \$31,119 less than fiscal year 2004 and is mainly in response to future projections of the national economy, low interest rates as a result of federal monetary policy, but for the most part, a decline in working capital available for investment anticipated in fiscal year 2005. In previous years, the County has made conservative estimates, especially in light of the unforeseen future of interest rates.



REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

FINES AND FORFEITURES

This category of revenue, **fin**es and **forfeitures**, relates to funds generated by various elected officials relating to the judicial process within the County and is conservatively expected to increase \$180,183 or 3.06%. The County's revenue significantly increased beginning in fiscal year 1998 and progressively trended up through fiscal



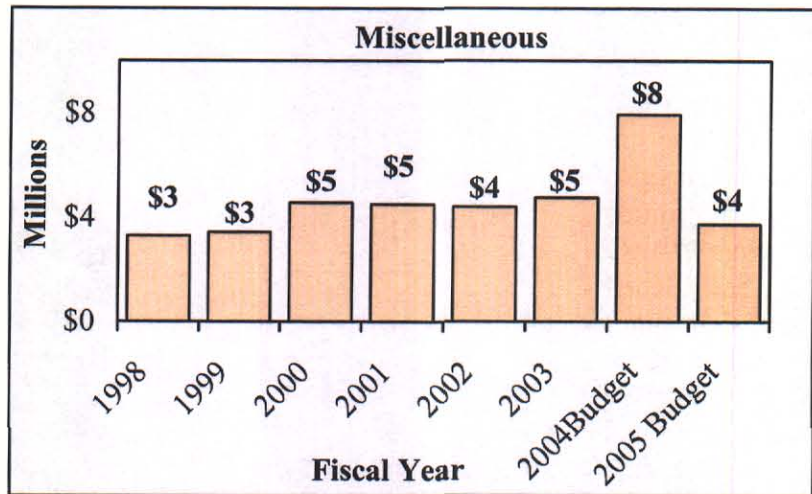
year 2003. This upward trend is due most significantly to the efforts of County officials in the collection of outstanding bond forfeitures. Additional gains are anticipated from collaborative efforts to collect on outstanding fines, fees and bond forfeitures by various departments and elected officials. Some of those involved in this effort include, Constables and their deputies, Sheriff Deputy Warrant Officers, the County Clerk's Collection Department, the County Attorney's Office, and all District, County and Justice of the Peace Courts. As a component of the revenues budgeted for fiscal year 2005, exclusive of fund balances, this revenue source represents 3.14%.

Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
Child Safety Fees	\$27,532	\$25,000	\$10,000	(\$15,000)	-60.00%	
County Attorney Bond	1,120,126	1,000,000	700,000	(300,000)	-30.00%	
County Traffic Fees	77,564	70,000	80,000	10,000	14.29%	
Fines and Forfeitures	5,752,985	4,776,417	5,250,000	473,583	9.92%	
Juror Fines	7,407	3,000	12,000	9,000	300.00%	
Library Fines	3,401	2,200	2,800	600	27.27%	
Motor Carrier Overweight Fees		2,000		(2,000)	-100.00%	
State Drug Forfeitures	59,034	11,000	15,000	4,000	36.36%	
Totals	\$7,048,049	\$5,889,617	\$6,069,800	\$180,183	3.06%	3.14%

REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

MISCELLANEOUS REVENUES

Miscellaneous revenues relate to those considered as non-recurring and not classified in any of the other major categories as defined, and comprises 1.94% of the County's revenues budgeted for fiscal year 2005, exclusive of fund balances. Miscellaneous revenues fluctuate from year to year mainly because of the nature of such revenues. This classification is budgeted conservatively based on



historical trends. The revenues in this classification have increased slightly as a result of the telephone commissions, bad check collections, program income related to grants, and other fees such as those related to the Courts. For fiscal year 2005 it is expected that this area will see a decrease of \$4,182,311 or 52.74%, as some of the revenues accounted for in this category may occur in only one year. For example, in fiscal year 2004, the County received \$3,532,919 in property sales in the Capital Projects fund, which is no longer expected to occur in fiscal year 2005. In addition, this area consists of revenues generated through grants, which are not budgeted at the beginning of the fiscal year as explained on a previous category, hence the decrease in program income.

Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
Allright Parking	\$134,418	\$72,000	\$72,000			
Bad Check Collection	237,025					
C-1 Program Income	102,750	125,764	65,000	(\$60,764)	-48.32%	
C. A. Teen Court Unrestricted	1,000					
Contribution -Local		182,758		(182,758)	-100.00%	
Contributions -Donations	17,773	17,824	8,000	(9,824)	-55.12%	
Contributions -Other	232,451					
District Clerk Fees	2,260	44,219	44,219			
Foundation Funding	6,575					
Indirect Services	517,207	420,995	350,550	(70,445)	-16.73%	
Justice of the Peace No. 1	59	2,423	2,600	177	7.30%	
Justice of the Peace No. 2		9,788	8,400	(1,388)	-14.18%	
Justice of the Peace No. 3	\$173	\$9,824	\$12,500	\$2,676	27.24%	

REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

MISCELLANEOUS REVENUES, CONT'D

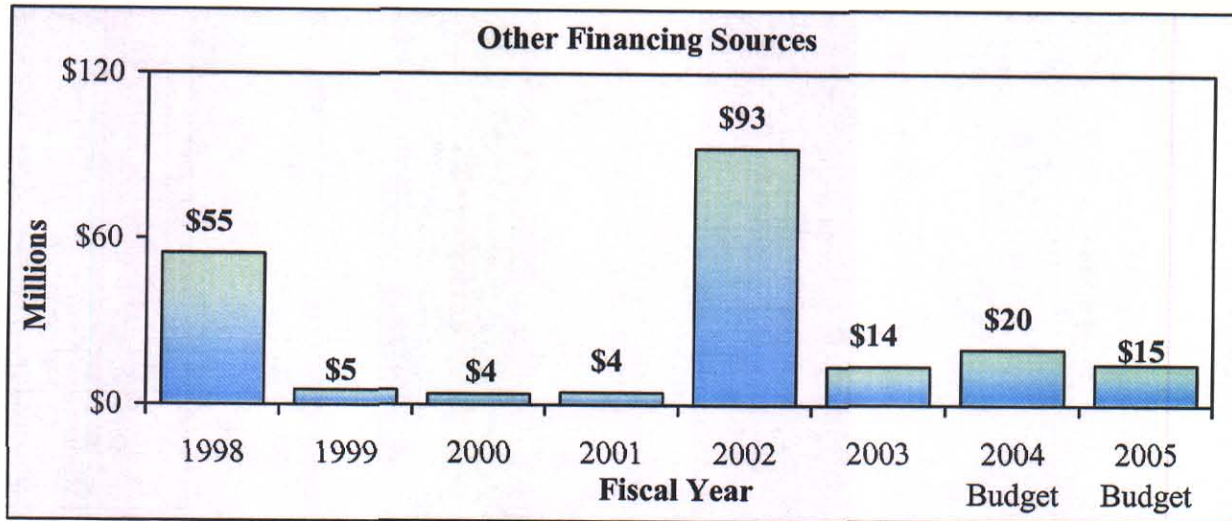
Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
Justice of the Peace No. 4	\$116	\$8,096	\$8,000	(\$96)	-1.19%	
Justice of the Peace No. 5	108	7,549	3,750	(3,799)	-50.32%	
Justice of the Peace No. 6	348	51,834	46,000	(5,834)	-11.26%	
Justice of the Peace No. 7	16	12,532	12,000	(532)	-4.25%	
Jury Donation	2,946	2,550	3,200	650	25.49%	
Juvenile Probation Suprvsn Fees	151,759	220,000	70,000	(150,000)	-68.18%	
Phone Commissions -Long Distance	858,560	950,000	1,200,000	250,000	26.32%	
Phone Commissions -Local	490,108	550,000	550,000			
Program Income	728,088	733,404	3,000	(730,404)	-99.59%	
Progran Income -Transportation	2,801	2,584	2,000	(584)	-22.60%	
Program Participants	300	(1,200)		1,200	-100.00%	
Property Sales		3,532,919		(3,532,919)	-100.00%	
Purchasing Stock Sales	104,687	100,000	100,000			
Reimbursement - Elections	260,849	250,000	300,000	50,000	20.00%	
Reimbursements Miscellaneous	111,306	(206,863)	45,800	252,663	-122.14%	
State Service Fees	178,426	162,500	200,000	37,500	23.08%	
Subdivision Fees			25,000	25,000	100.00%	
Time Payments Fee 10%	22,167	20,500	25,000	4,500	21.95%	
Time Payment Fee 40%	88,326	82,000	95,000	13,000	15.85%	
Unclassified Revenue	517,298	566,330	496,000	(70,330)	-12.42%	
Totals	\$4,769,900	\$7,930,330	\$3,748,019	(\$4,182,311)	-52.74%	1.94%

OTHER FINANCING SOURCES

As reflected on the graph on the next page, there is a large difference between fiscal year 1998 and 1999 in other financing sources. This was due to the receipt of bond proceeds from Certificates of Obligation issued to finance various Capital Projects, including a Countywide hardware and software upgrade. The same is true for fiscal year 2002 where bonds were issued to meet some of the needs of the County, such as renovations for the County Coliseum, a new elections system for voters, and the construction of a Fabens Port of Entry. The remaining sources relate to two refunding bond issues to take advantage of lower interest rates and transfers between funds of the County, such as from excess grant match refunds to the General Fund and transfers in from the Road and Bridge Fund to the General Fund for the policing of County roads. This category is budgeted lower for fiscal year 2005 by \$5,319,856, or 26.51%, mainly for less of a transfer from the Road and Bridge fund for the policing of County Roads, and less grant match amounts budgeted. Other transfers such as the transfer from the Special Revenue fund to the General fund for court reporter and courthouse security fees are budgeted slightly higher.

REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

OTHER FINANCING SOURCES, CONT'D



Other financing sources represent 7.64% of the County's budgeted revenues for fiscal year 2005, exclusive of fund balances, with a budget of \$14,744,325 for fiscal year 2005.

Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
Proceeds of Bonds Sold-Premium	\$343,733					
Refinancing Proceeds	9,823,573					
Transfers In	1,329,368	\$12,329,911	\$11,353,525	(\$976,386)	-7.92%	
Transfers In-Court Reporter	124,366	154,000	157,000	3,000	1.95%	
Transfers In-Excess	328,633	100,000	100,000			
Transfer In-Grants	1,952,366	2,480,270	633,800	(1,846,470)	-74.45%	
Transfers In-Road and Bridge		5,000,000	2,500,000	(2,500,000)	-50.00%	
Totals	\$13,902,039	\$20,064,181	\$14,744,325	(\$5,319,856)	-26.51%	7.64%

TOTAL REVENUES AND FUND BALANCES

The County Auditor estimates and certifies all revenues for the County of El Paso and provides the estimates to the Commissioners Court. Budgeted revenues are based on current trends while taking into consideration recent historical trends and local economic factors. The County continually monitors revenue collections throughout the fiscal year to ensure that the revenue estimates are being realized. For fiscal year 2005, total estimated revenues from all sources decreased from \$211,970,674 in 2004, to \$193,024,120, or 8.94%, as reflected on the table on the next page. Closer analyses of the components of major class grouping of revenues reveals increases in taxes, licenses and permits, charges for services, and fines and forfeits. Concurrently, the budget declined in the areas of intergovernmental, interest earnings, miscellaneous revenues and other financing sources. The most significant change and the major-

REVENUES WITH SELECTED DEFINITIONS AND TRENDS-ALL FUNDS

TOTAL REVENUES AND FUND BALANCES, CONT'D

ity of this reduction is due to grants and the fact that they are not budgeted in the beginning of fiscal year, but rather when awarded.

Revenue Account Title	Fiscal Year 2003 Actuals	OPERATING BUDGETS		CHANGES		% of FY2005 Operating Budget
		Total Budget FY 2004	Total Budget FY 2005	Amounts	%	
Grand Totals	\$200,349,021	\$211,970,674	\$193,024,120	(\$18,946,554)	-8.94%	
Beginning Fund Balances, Deferred Revenues and Retained Earnings	134,651,177	111,976,994	104,820,658	(7,156,336)	-6.39%	35.19%
Totals	<u>\$335,000,198</u>	<u>\$323,947,668</u>	<u>\$297,844,778</u>	<u>(\$26,102,890)</u>	<u>-8.06%</u>	

FUND BALANCES

Fund balance represents accumulated funds estimated to be available on the first day of the fiscal year that may be used to cover future appropriations. In many cases, designation of fund balance represents funds designated for a specific purpose for which the amount was not exactly known during the budget process and may be estimated by the County Auditor. As a result of the County's annual financial audit, fund balances are subsequently included in the budget for expenditure in the new fiscal year along with other revenue estimations. This category represents 35.19% of the total source of County funding and decreased \$7.1 million or 6.39%. This change is attributed to multiple factors such as an increased usage of designated fund balance reserves as funds became available within the Debt Service and Special Revenue Funds. Typically, fund balance is utilized to cover expenditures and other uses appropriated in excess of estimated revenues. On the other hand, utilization of fund balance reserves declined within the General Fund. The General Fund declined mainly due to the Commissioners Court identifying funding transfers from the Road and Bridge totaling \$2,500,000. The remaining difference was the culmination of new growth in various revenues and the impacts of budgetary cuts imposed by the Commissioners court early in the budgetary cycle.

