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# Unaudited Interim Financial Report

**FOR THE FISCAL MONTH ENDED  
APRIL 30, 2019**

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## Executive Financial Summary

	April 2019	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$20,949,375	\$283,953,103	88%
Expenses	31,526,476	214,895,301	47%
<b>General Fund</b>			
Revenues	\$11,964,180	\$218,907,931	79%
Expenses	21,034,010	151,908,167	48%

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## Condensed Financial Report For the Month Ended April 30, 2019

### El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report for the month ended April 30, 2019

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$ 153,827,544	\$ 356,644,658	\$ 151,908,167	\$ 5,784,829	\$ 198,951,662
Special Revenue	28,477,748	52,486,599	17,246,806	5,416,421	29,823,372
Debt Service	4,030,116	19,657,317	15,547,889	-	4,109,428
Enterprise	13,413,019	3,894,478	878,367	40,159	2,975,952
Internal Service (non-budgeted)	4,555,745	-	16,418,447	-	-
<b>Total Year to Date (YTD)</b>	<b>\$ 204,304,172</b>	<b>\$ 432,683,052</b>	<b>\$ 201,999,676</b>	<b>\$ 11,241,409</b>	<b>\$ 235,860,414</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$ 39,713,763	\$ 239,091,162	\$ 198,199,796	\$ 10,567,763	\$ 30,323,603
Grants	405,795	118,636,449	85,750,618	682,673	32,203,158
Agency EPC-CSCD		14,126,709	7,456,979	65,253	6,604,477
<b>Total Life to Date (LTD)</b>	<b>\$ 40,119,558</b>	<b>\$ 371,854,320</b>	<b>\$ 291,407,393</b>	<b>\$ 11,315,689</b>	<b>\$ 69,131,238</b>

**Additional information may be obtained at:  
the County Auditor's Office, 800 East Overland Street, Room 406, El Paso, Texas 79901-2407  
or online at <http://www.epcounty.com/auditor/publications/monthlyreports.html>**

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# Revenues

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## Revenue Summary by Fund Type

REVENUES	MTD ACTUALS	YTD ACTUALS
AGENCY FUND	\$ (922)	\$ (3,042)
AP-BASIC SUPERVISION	(243,905)	(3,102,703)
AP-COMMUNITY CORRECTIONS	-	(689,018)
AP-COUNTY GRANTS	(24,902)	(129,836)
AP-DIVERSION TARGET PROGRAM	(621)	(2,053,305)
AP-OTHER GRANTS	(3,866)	(215,213)
AP-PROG PARTICIPANTS	(1,766)	(8,872)
AP-RESTITUTION TO VICTIM	(70)	(445)
AP-TREATMENT ALT TO INCARCERATION	-	(504,498)
CAPITAL PROJECTS FUND	(82,507)	(4,348,372)
<b>COUNTY GENERAL FUND</b>	<b>(11,964,180)</b>	<b>(218,907,931)</b>
DEBT SERVICE	(172,268)	(17,733,276)
ENTERPRISE FUND	(931,914)	(3,105,678)
INTERNAL SERVICE	(1,977,593)	(14,449,161)
SPECIAL REVENUE	(5,544,860)	(18,701,754)
<b>Total</b>	<b>\$ (20,949,375)</b>	<b>\$ (283,953,103)</b>

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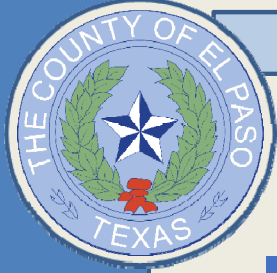


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## General Fund Revenue by Source YTD as of FM07

Revenue Type	FY 2019 Revenue	FY 2018 Revenue	Change
Property Taxes	\$ (166,521,765)	\$ (156,185,415)	\$ (10,336,351)
Sales and Use Tax	(24,689,227)	(23,681,530)	(1,007,697)
State Mixed Beverage Tax	(1,335,250)	(1,250,008)	(85,241)
Vehicle Inventory Taxes	(72,359)	(91,230)	18,871
Licenses and Permits	(166,789)	(181,452)	14,663
Intergovernmental	(2,814,236)	(2,264,111)	(550,124)
Charges for Services	(17,328,770)	(20,699,257)	3,370,487
Fines and Forfeits	(2,733,826)	(2,920,034)	186,209
Interest	(1,721,481)	(944,139)	(777,342)
Miscellaneous Revenue	(711,340)	(650,977)	(60,362)
Other Financing Sources	(812,889)	(1,094,569)	281,679
<b>Total</b>	<b>\$ (218,907,931)</b>	<b>\$ (209,962,723)</b>	<b>\$ (8,945,208)</b>

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## General Fund Revenue by Type

Revenue by Source	Revised Budget	FM07	YTD Actuals	YTD % of Est. Budget Collected
Property Taxes	\$ (169,423,826)	\$ (1,360,917)	\$ (166,521,765)	98.29%
Sales and Use Tax	(47,500,000)	(3,736,454)	(24,689,227)	51.98%
Sales and Use Tax-ST Motor Vehicle	(5,300,000)	-	-	0.00%
Bingo Tax	(40,500)	-	-	0.00%
State Mixed Beverage Tax	(2,550,000)	(691,418)	(1,335,250)	52.36%
Vehicle Inventory Taxes	(90,500)	-	(72,359)	0.00%
Licenses and Permits	(283,000)	(27,592)	(166,789)	58.94%
Intergovernmental	(5,910,747)	(347,613)	(2,814,236)	47.61%
Charges for Services	(35,422,255)	(4,664,013)	(17,328,770)	48.92%
Fines and Forfeits	(5,291,450)	(437,177)	(2,733,826)	51.66%
Interest	(2,810,000)	(327,629)	(1,721,481)	61.26%
Miscellaneous Revenue	(1,227,300)	(55,627)	(711,340)	57.96%
Other Financing Sources	(1,040,000)	(315,740)	(812,889)	78.16%
<b>Total</b>	<b>\$ (276,889,578)</b>	<b>\$ (11,964,180)</b>	<b>\$ (218,907,931)</b>	<b>79.06%</b>

\*FM7- 58.33% of the fiscal year is expired

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## 3 Year Budget – Actual Revenue comparison

Revenue YTD as of FM07 (58.33% of Yr Expired)			
	2017	2018	2019
All Revenue Budget	\$ (256,878,979)	\$ (262,681,603)	\$ (276,889,578)
Total Revenue Actuals	(203,997,362)	(209,962,723)	(218,907,931)
<b>Actual Collection As % of Budget</b>	<b>79.41%</b>	<b>79.93%</b>	<b>79.06%</b>
Budget- Property Tax	\$ (156,142,586)	\$ (160,939,048)	\$ (169,423,826)
Total Actuals - Property Tax	(152,572,975)	(156,185,415)	(166,521,765)
<b>Collections As % of Budget</b>	<b>97.71%</b>	<b>97.05%</b>	<b>98.29%</b>
Budget Sales & Use Tax	\$ (45,250,000)	\$ (46,100,000)	\$ (47,500,000)
Total Actuals - Sales & Use Tax	(22,797,701)	(23,681,530)	(24,689,227)
<b>Collections As % of Budget</b>	<b>50.38%</b>	<b>51.37%</b>	<b>51.98%</b>





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# Expenditures

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## Expenditure Summary by Fund Type

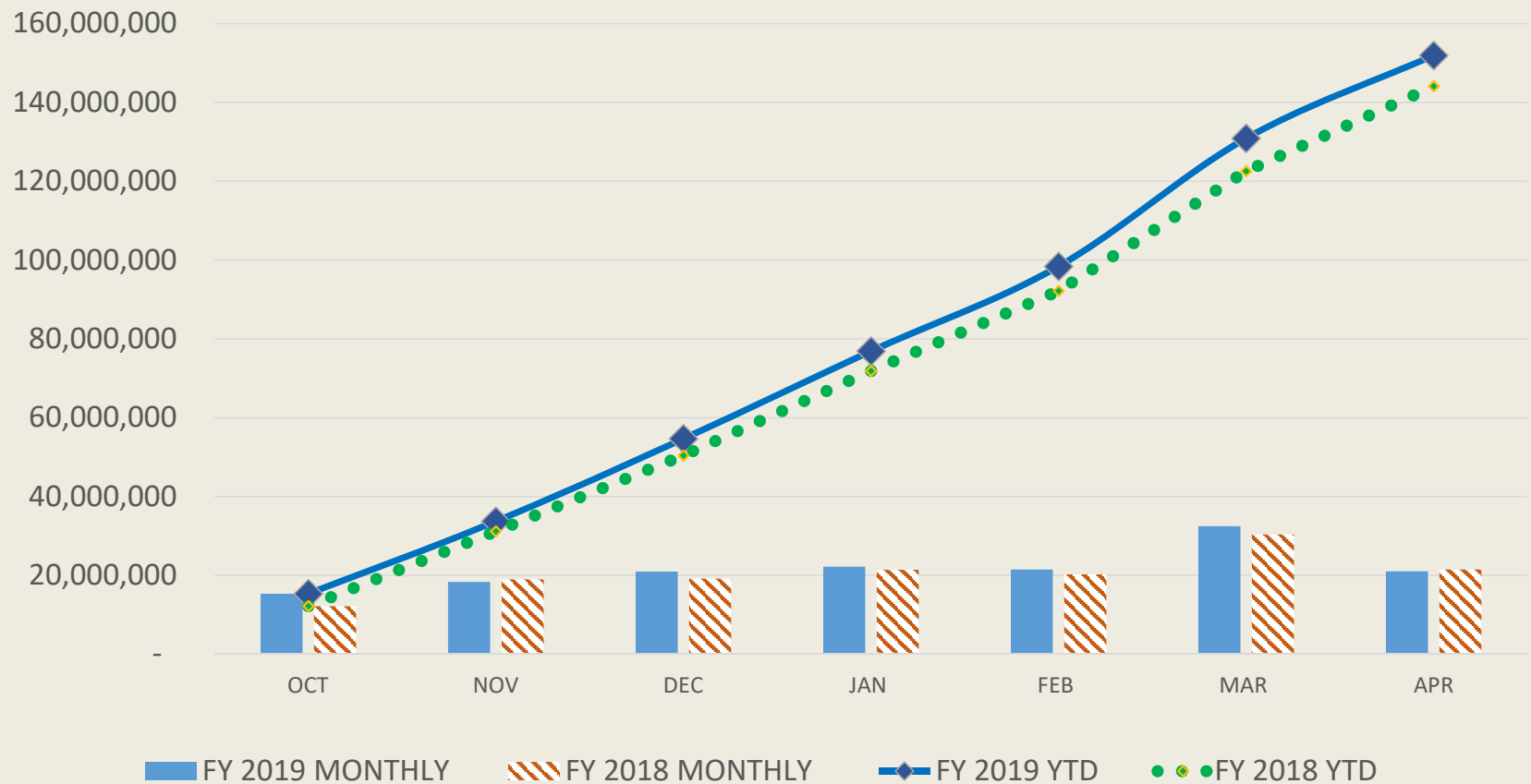
EXPENDITURES	MTD ACTUALS	YTD/LTD ACTUALS
AP-BASIC SUPERVISION	\$ 388,354	\$ 3,004,855
AP-COMMUNITY CORRECTIONS	125,817	635,187
AP-COUNTY GRANTS	16,665	93,371
AP-DIVERSION TARGET PROGRAM	275,903	2,295,247
AP-OTHER GRANTS	19,100	175,319
AP-PR BOND	2,039	14,768
AP-PROG PARTICIPANTS	664	4,191
AP-TREATMENT ALT TO INCARCERATION	76,864	514,089
CAPITAL PROJECTS FUND	410,073	3,936,633
<b>COUNTY GENERAL FUND</b>	<b>21,034,010</b>	<b>151,908,167</b>
DEBT SERVICE	-	15,547,889
ENTERPRISE FUND	839,483	3,100,330
INTERNAL SERVICE	2,345,444	16,418,447
SPECIAL REVENUE	5,992,059	17,246,806
<b>Total</b>	<b>\$ 31,526,476</b>	<b>\$ 214,895,301</b>

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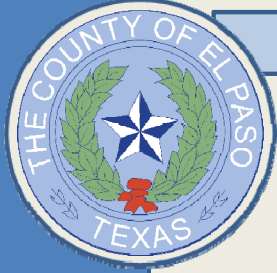


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## General Fund YTD Expenditures



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## General Fund Expenditure by Type

Expenditure Type	YTD FY-2019	YTD FY-2018	Change
Personnel-Salaries	\$ 87,079,944	\$ 84,235,575	\$ 2,844,370
Personnel-Benefits	30,643,004	29,116,033	1,526,971
<b>Total Personnel Expenditure</b>	<b>117,722,949</b>	<b>113,351,608</b>	<b>4,371,340</b>
Operating Expenditure	29,325,574	26,127,177	3,198,397
Capital Outlay Expenditure	751,214	267,607	483,607
Transfers Out	4,108,430.88	4,353,743.48	(245,312.60)
<b>Grand Total</b>	<b>\$ 151,908,167</b>	<b>\$ 144,100,135</b>	<b>\$ 7,808,032</b>

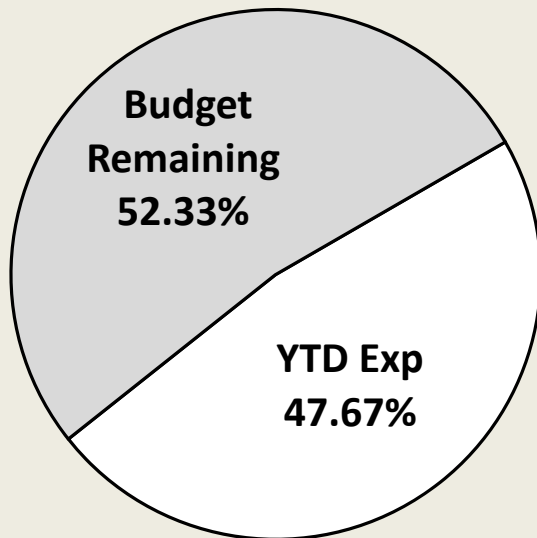
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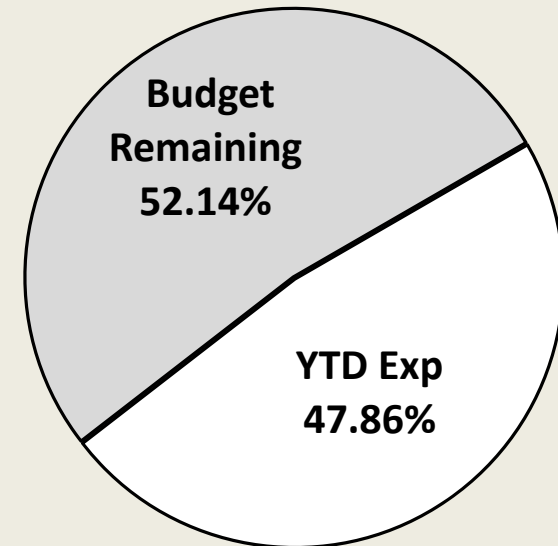
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## Percentage of General Fund Expenditures YTD

### Fiscal Year 2019



### Fiscal Year 2018



- Unexpended General Fund
- General Fund Expenditures

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# General Fund Expenditure by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
GENERAL GOVERNMENT	\$ 96,612,033	\$ 4,910,604	\$ 37,529,867	38.85%
ADMINISTRATION OF JUSTICE	73,558,864	5,717,748	37,445,359	50.91%
PUBLIC SAFETY	128,774,518	9,324,940	69,549,989	54.01%
HEALTH AND WELFARE	8,793,839	479,857	3,718,883	42.29%
COMMUNITY SERVICES	401,174	0	0	0.00%
RESOURCE DEVELOPMENT	2,690,882	66,257	475,288	17.66%
CULTURE AND RECREATION	7,616,793	519,732	3,080,479	40.44%
PUBLIC WORKS	250,983	14,872	108,302	43.15%
<b>Total</b>	<b>\$ 318,699,086</b>	<b>\$ 21,034,010</b>	<b>\$ 151,908,167</b>	<b>47.67%</b>

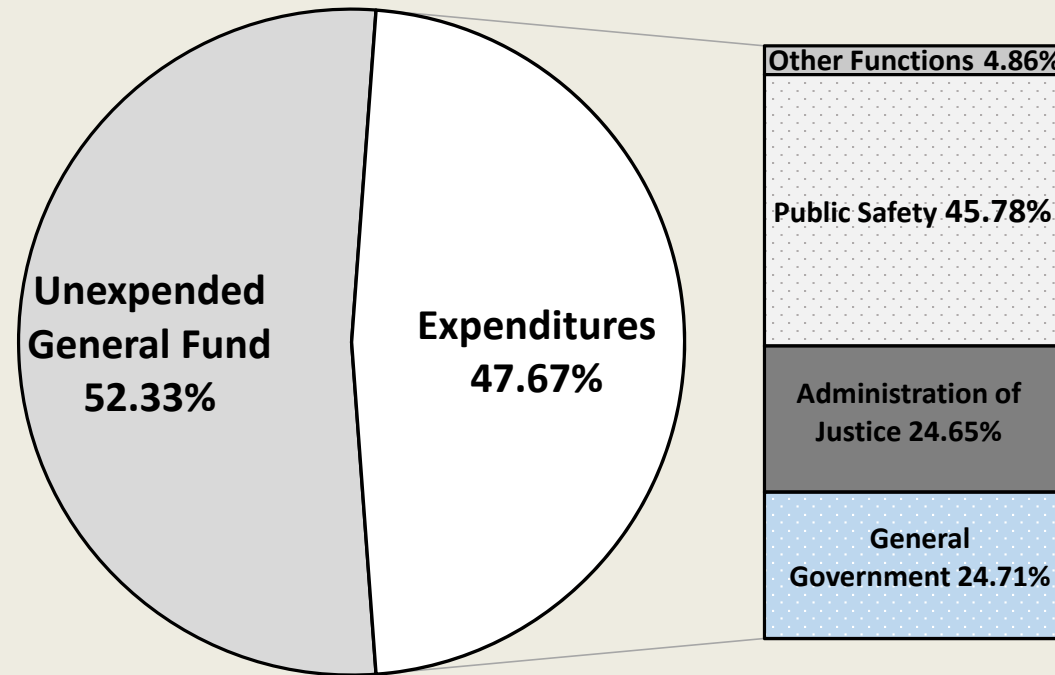
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## Percentage of General Fund Expended YTD Fiscal Year 2019

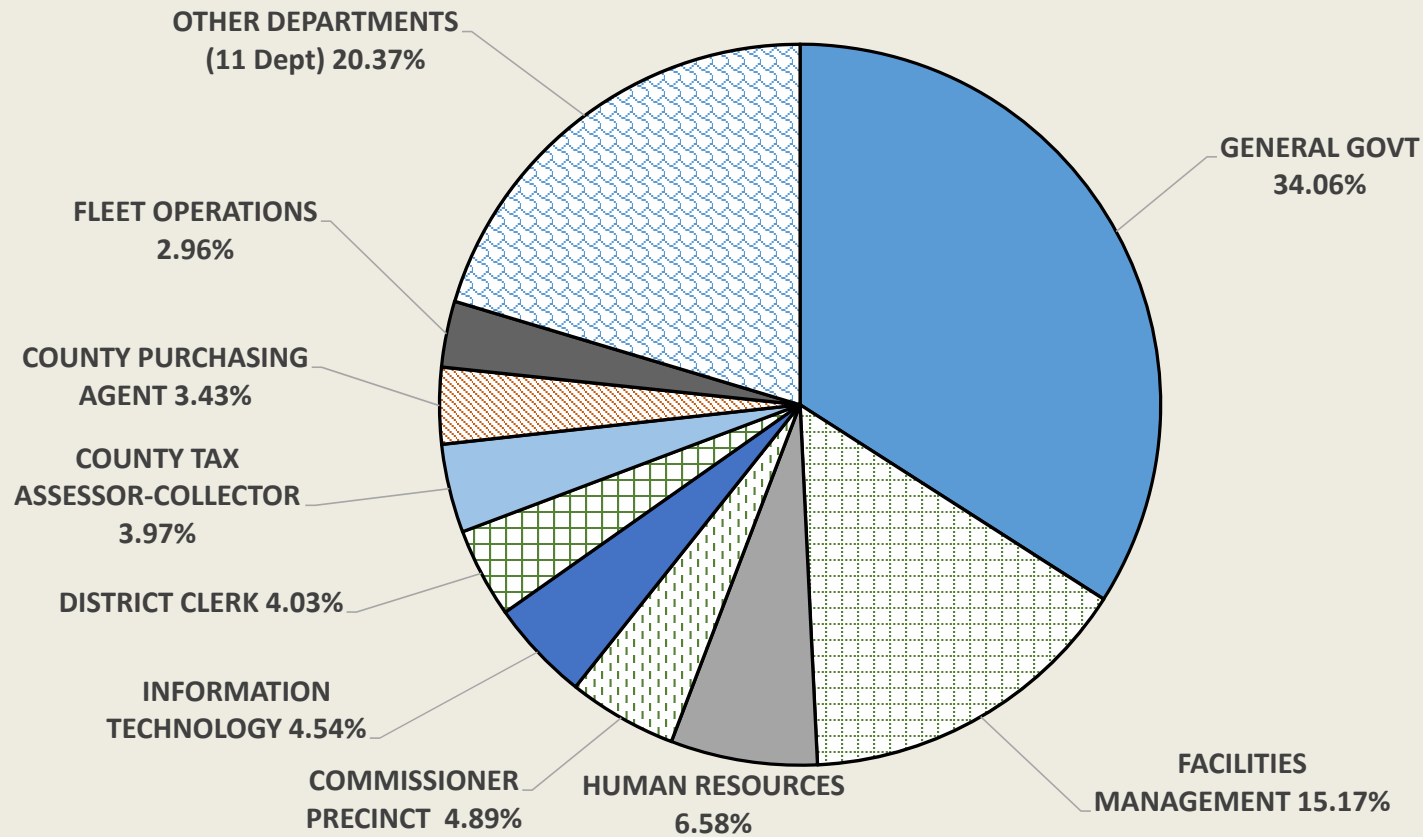


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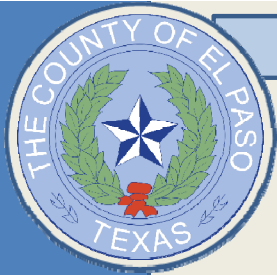
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### Percentage General Government Function Expended YTD Fiscal Year 2019



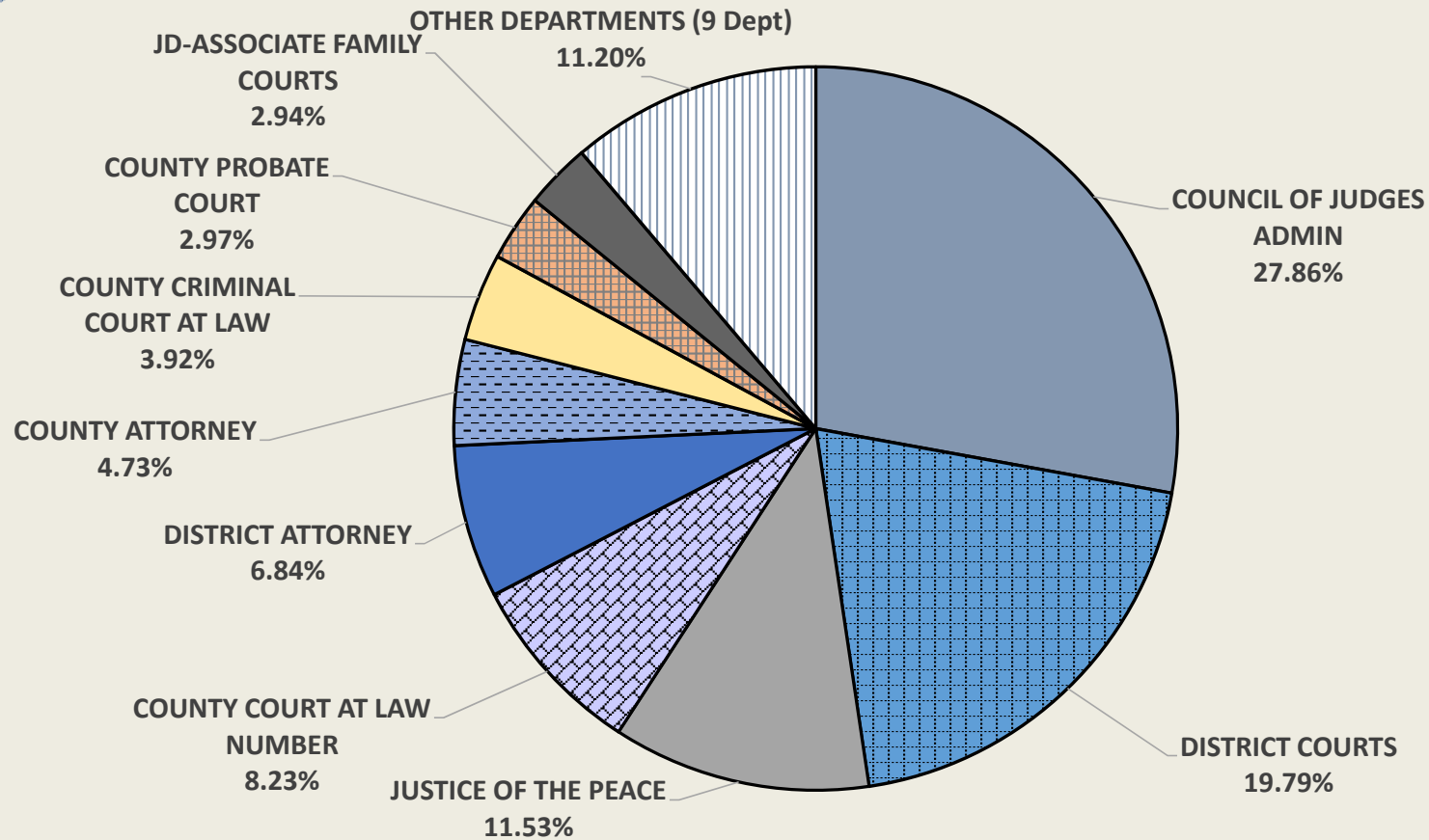
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### Percentage of Administration of Justice Function Expended YTD Fiscal Year 2019

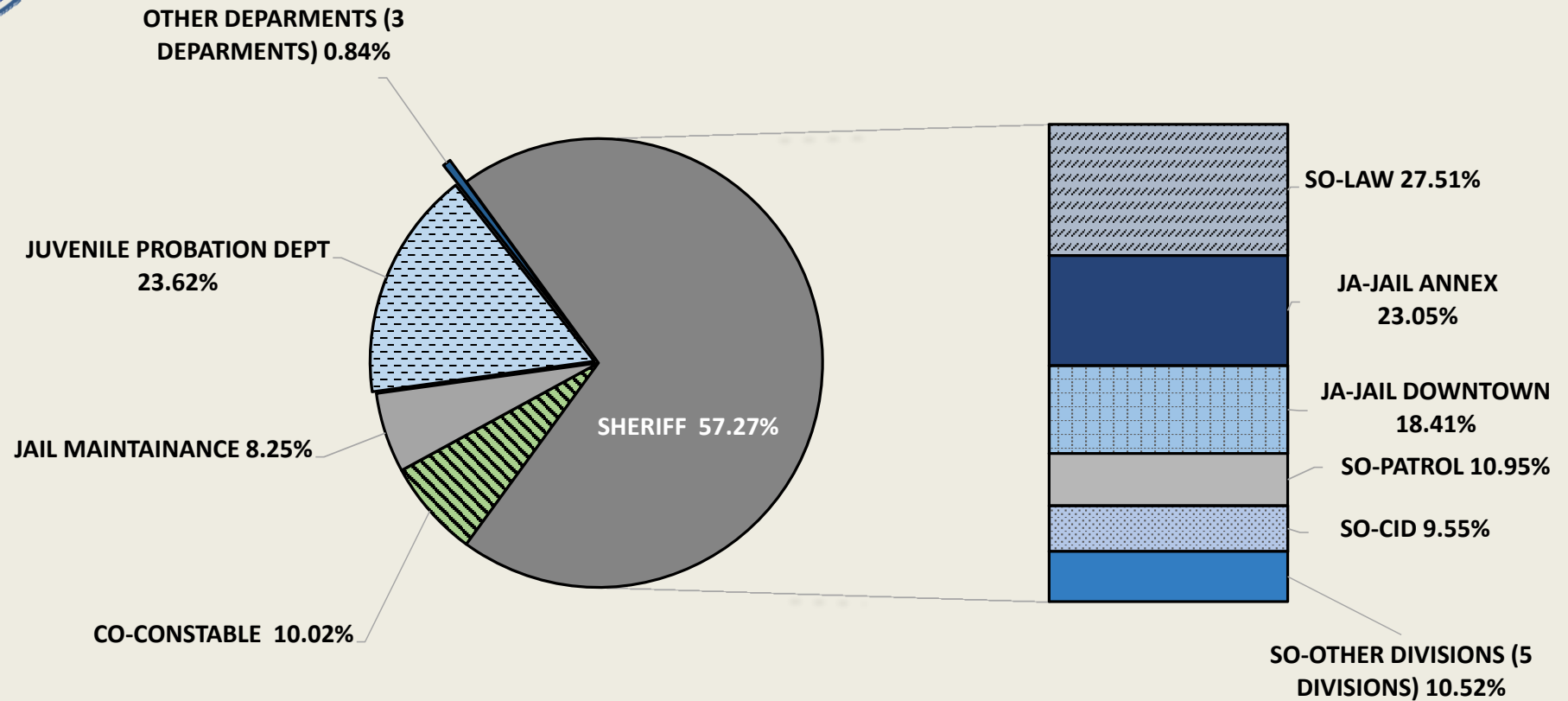


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### Percentage of Public Safety Function Expended YTD Fiscal Year 2019

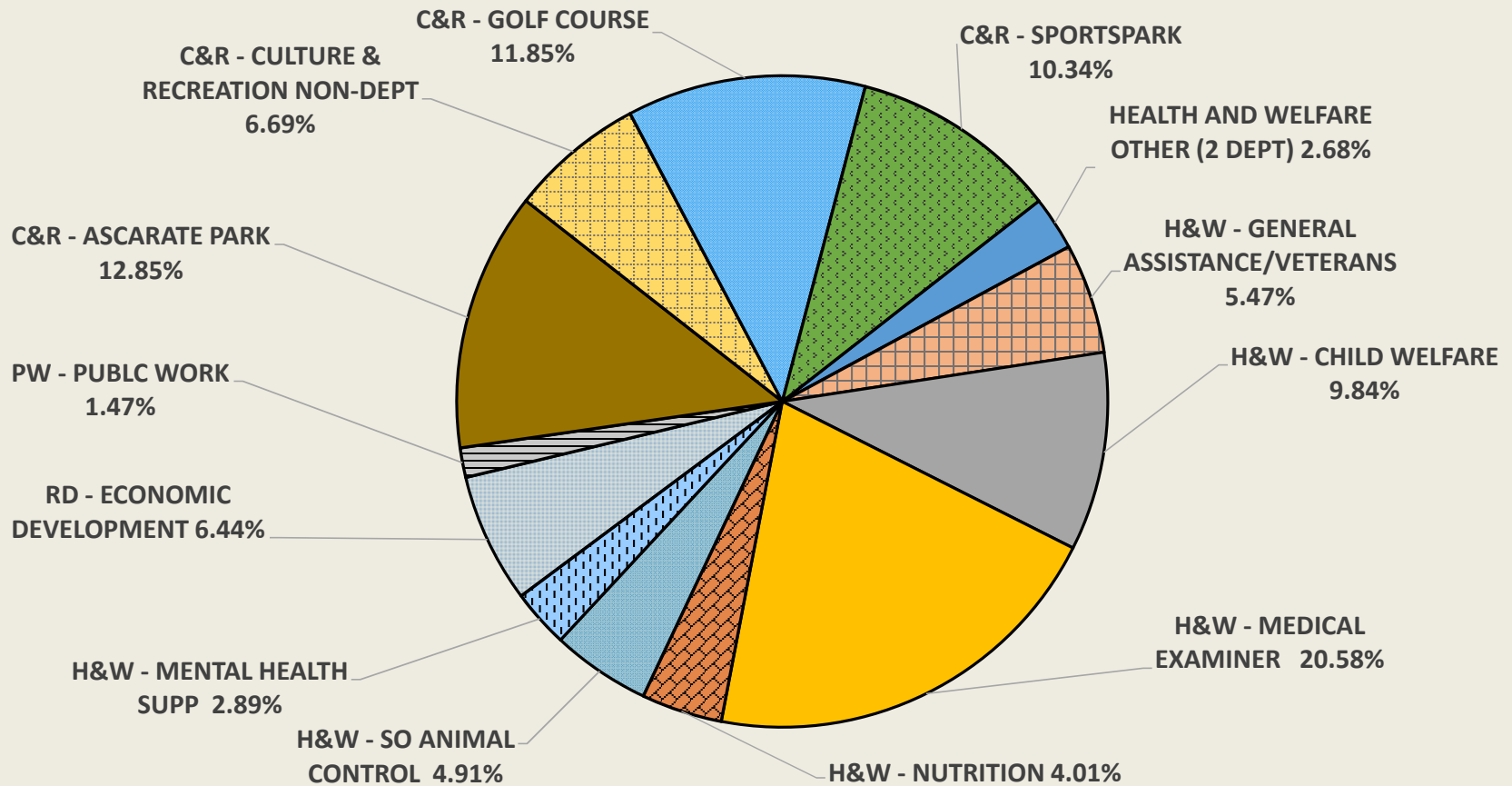


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## Percentage of Other Functions Expended YTD Fiscal Year 2019



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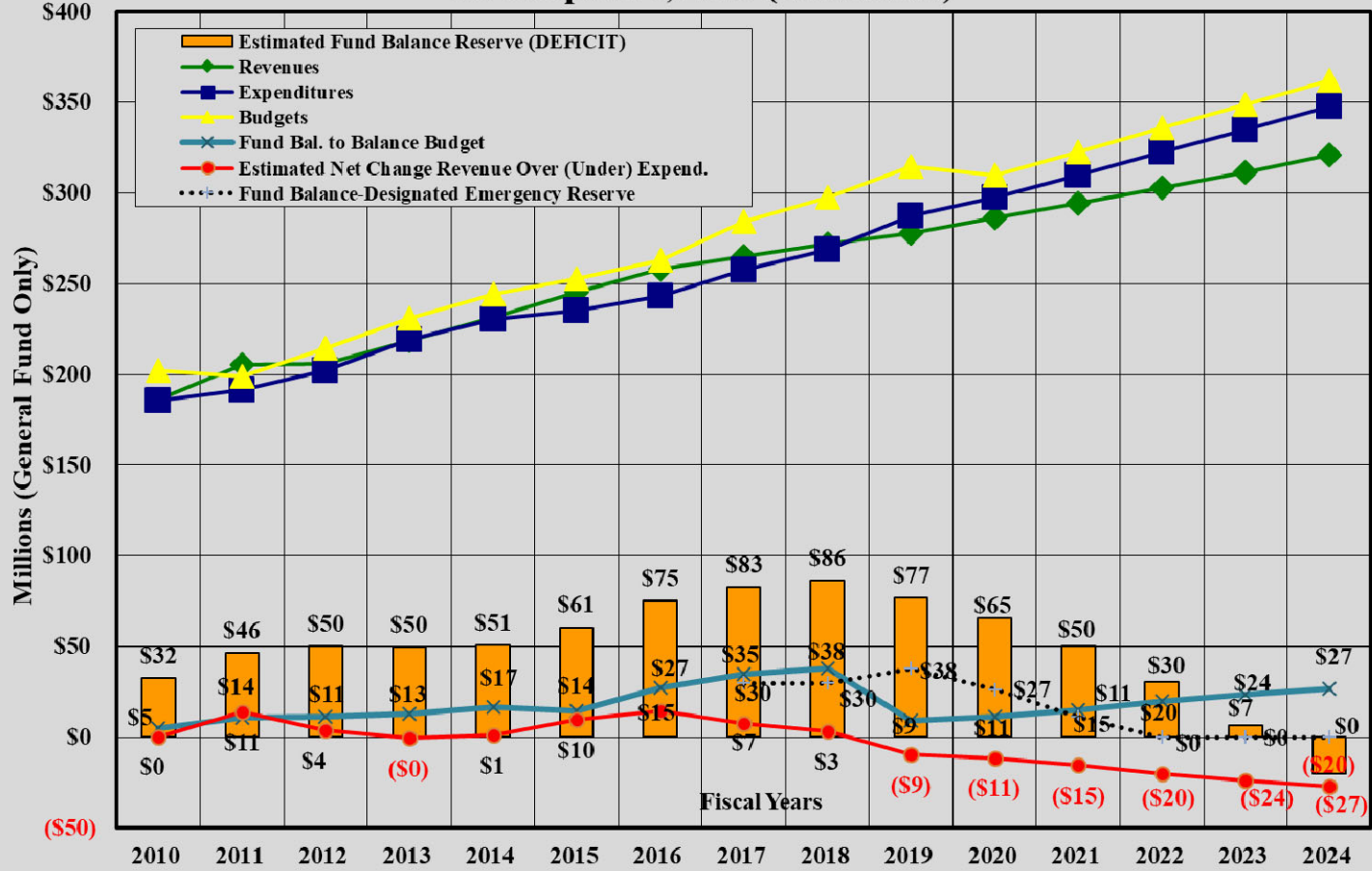
# Fund Balance

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### County Auditor's Financial Forecast As of April 30, 2019 (Unaudited)



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