

*Building on our legacy, illuminating innovation, succeeding beyond borders.  
est. 1850*

# Unaudited Interim Financial Report

**FOR THE FISCAL MONTH ENDED  
AUGUST 31, 2019**

*PRIDE = Professional • Results • Innovation • Dedication • Ethical*



## Executive Financial Summary

	August 2019	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$19,049,043	\$376,415,591	88%
Expenses	45,215,167	367,248,418	68%
<b>General Fund</b>			
Revenues	\$10,025,895	\$267,181,264	96%
Expenses	31,175,696	245,678,067	77%



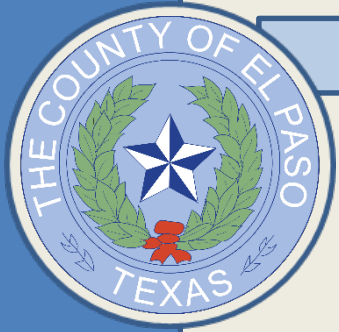
## Condensed Financial Report For the Month Ended August 31, 2019

### El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report for the month ended August 31, 2019

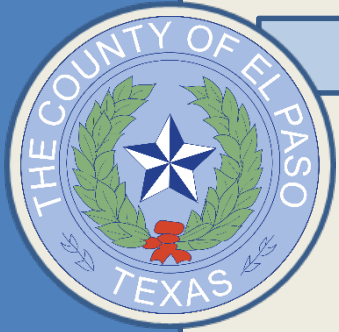
Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$ 107,990,309	\$ 356,643,417	\$ 245,678,067	\$ 6,954,716	\$ 104,010,634
Special Revenue	27,009,600	52,718,525	28,367,895	6,128,822	18,221,808
Debt Service	731,781	19,657,317	19,312,405	-	344,912
Enterprise	16,033,230	3,994,246	1,675,949	21,713	2,296,584
Internal Service (non-budgeted)	4,383,492	-	25,424,441	-	-
<b>Total Year to Date (YTD)</b>	<b>\$ 156,148,412</b>	<b>\$ 433,013,505</b>	<b>\$ 320,458,757</b>	<b>\$ 13,105,251</b>	<b>\$ 124,873,938</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$ 32,500,320	\$ 239,188,776	\$ 205,733,562	\$ 4,908,289	\$ 28,546,925
Grants	13,500	132,303,703	95,496,090	2,544,125	34,263,488
Agency EPC-CSCD		14,847,902	11,916,688	721,267	2,209,947
<b>Total Life to Date (LTD)</b>	<b>\$ 32,513,820</b>	<b>\$ 386,340,381</b>	<b>\$ 313,146,340</b>	<b>\$ 8,173,681</b>	<b>\$ 65,020,360</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>



# Revenues



## Revenue Summary by Fund Type

REVENUES	MTD ACTUALS	YTD ACTUALS
AGENCY FUND	\$ (1,337)	\$ (10,221)
AP-BASIC SUPERVISION	(189,836)	(4,712,841)
AP-COMMUNITY CORRECTIONS	-	(1,033,528)
AP-COUNTY GRANTS	(12,423)	(190,513)
AP-DIVERSION TARGET PROGRAM	(6,063)	(3,036,295)
AP-OTHER GRANTS	(3,515)	(243,041)
AP-PROG PARTICIPANTS	(605)	(12,360)
AP-TREATMENT ALT TO INCARCERATION	-	(756,290)
CAPITAL PROJECTS FUND	(66,751)	(4,898,063)
<b>COUNTY GENERAL FUND</b>	<b>(10,025,895)</b>	<b>(267,181,264)</b>
COUNTY GRANTS	(3,171,868)	(19,671,336)
DEBT SERVICE	(352,806)	(18,199,457)
ENTERPRISE FUND	(509,790)	(4,834,092)
INTERNAL SERVICE	(2,678,517)	(23,282,902)
SPECIAL REVENUE	(2,029,636)	(28,353,390)
<b>Total</b>	<b>\$ (19,049,043)</b>	<b>\$ (376,415,591)</b>



## General Fund Revenue by Source YTD as of FM11

Revenue Type	FY 2019 Revenue	FY 2018 Revenue	Change
Property Taxes	\$ (170,711,668)	\$ (160,158,485)	\$ (10,553,183)
Sales and Use Tax	(42,420,707)	(40,048,853)	(2,371,855)
Sales and Use Tax-ST Motor Vehicle	(5,276,989)	(5,060,447)	(216,542)
State Mixed Beverage Tax	(2,118,212)	(1,962,620)	(155,591)
Vehicle Inventory Taxes	(72,359)	(91,230)	18,871
Licenses and Permits	(259,724)	(265,349)	5,625
Intergovernmental	(5,677,842)	(4,852,596)	(825,246)
Charges for Services	(30,902,553)	(32,758,308)	1,855,754
Fines and Forfeits	(4,126,633)	(4,588,680)	462,047
Interest	(2,837,045)	(1,755,706)	(1,081,339)
Miscellaneous Revenue	(1,502,814)	(1,476,671)	(26,143)
Other Financing Sources	(1,274,719)	(1,381,812)	107,093
<b>Total</b>	<b>\$ (267,181,264)</b>	<b>\$ (254,400,757)</b>	<b>\$ (12,780,507)</b>



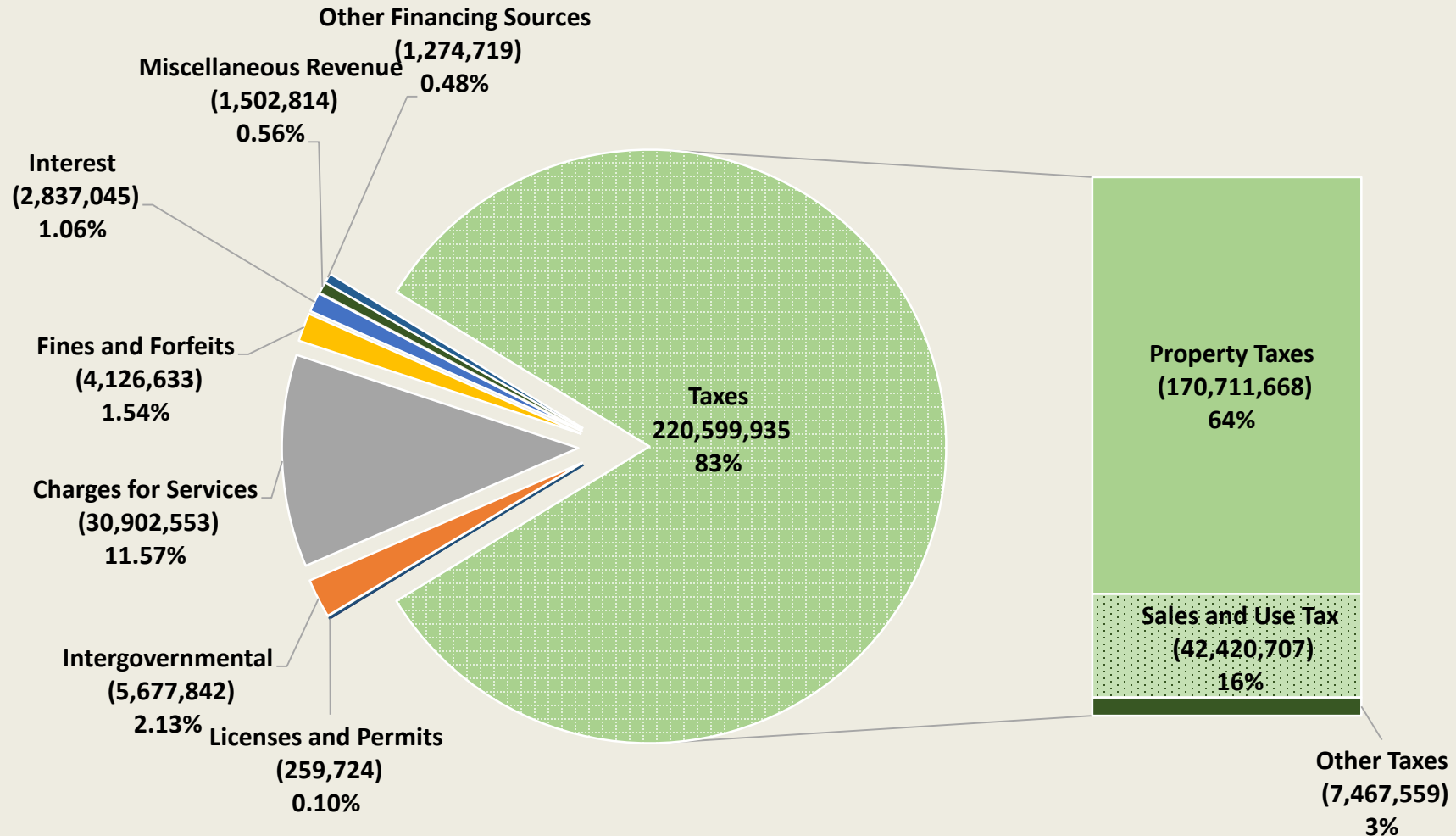
# General Fund Revenue by Source

Revenue by Source	Revised Budget	FM11	YTD Actuals	YTD % of Est. Budget Collected
Property Taxes	\$ (169,423,826)	\$ (415,193)	\$ (170,711,668)	100.76%
Sales and Use Tax	(47,500,000)	(4,600,846)	(42,420,707)	89.31%
Sales and Use Tax-ST Motor Vehicle	(5,300,000)	-	(5,276,989)	99.57%
Bingo Tax	(40,500)	-	-	0.00%
State Mixed Beverage Tax	(2,550,000)	-	(2,118,212)	83.07%
Vehicle Inventory Taxes	(90,500)	-	(72,359)	79.95%
Licenses and Permits	(283,000)	(30,263)	(259,724)	91.78%
Intergovernmental	(5,910,747)	(973,169)	(5,677,842)	96.06%
Charges for Services	(35,422,255)	(3,294,737)	(30,902,553)	87.24%
Fines and Forfeits	(5,291,450)	(339,332)	(4,126,633)	77.99%
Interest	(2,810,000)	(230,010)	(2,837,045)	100.96%
Miscellaneous Revenue	(1,227,300)	(131,485)	(1,502,814)	122.45%
Other Financing Sources	(1,040,000)	(10,861)	(1,274,719)	122.57%
<b>Total</b>	<b>\$ (276,889,578)</b>	<b>\$ (10,025,895)</b>	<b>\$ (267,181,264)</b>	<b>96.49%</b>

\*FM11-91.67% of the fiscal year is expired



# General Fund Revenue by Source YTD as of FM11





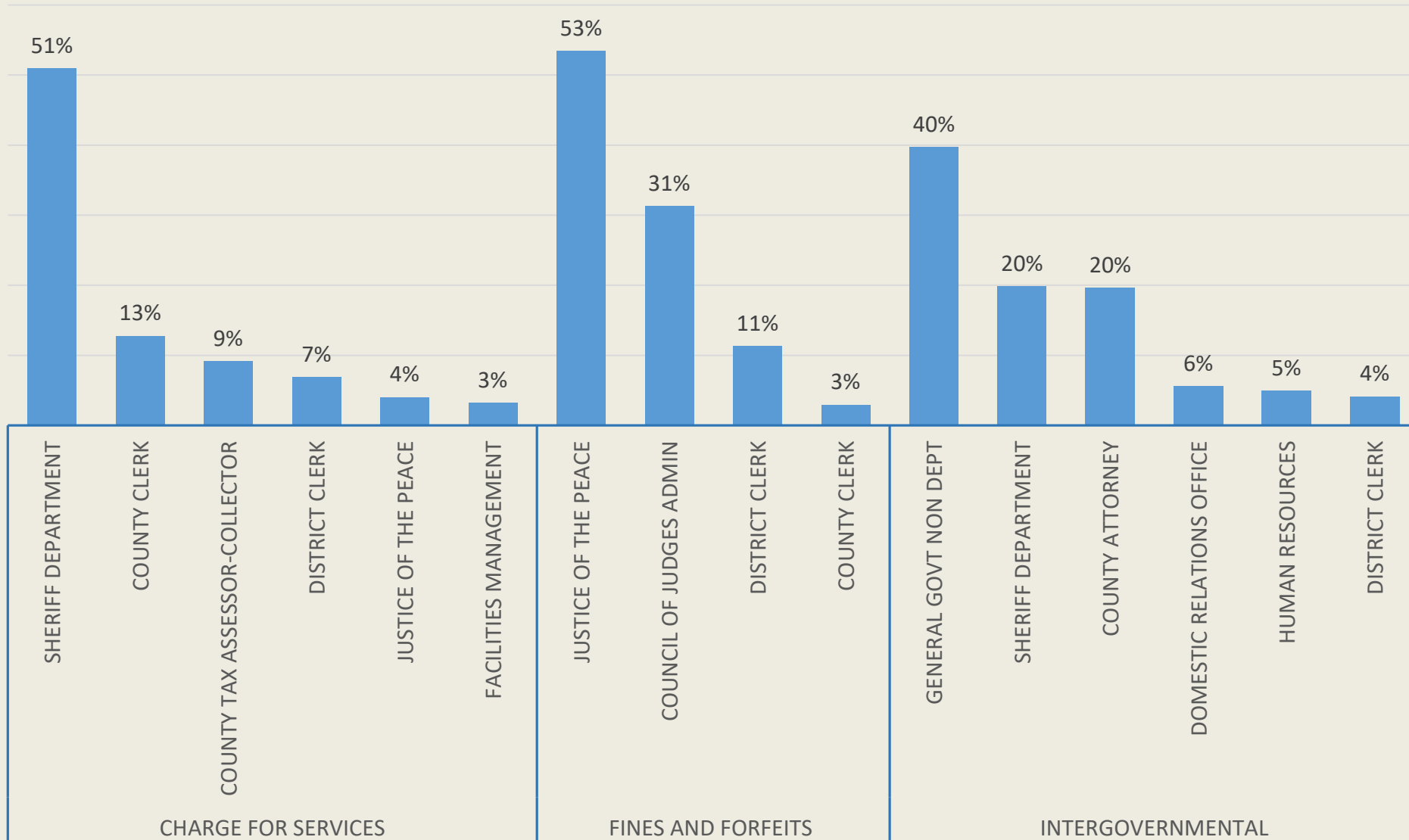


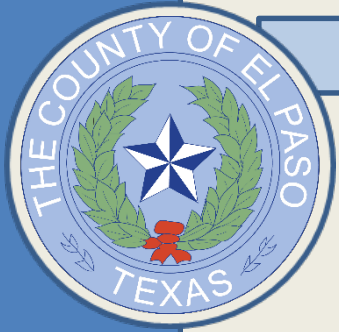
## 3 Year Budget – Actual Revenue comparison

Revenue YTD as of FM11 (91.67% of Yr Expired)			
	2017	2018	2019
All Revenue Budget	\$ (256,878,979)	\$ (262,681,603)	\$ (276,889,578)
Total Revenue Actuals	(249,008,583)	(254,400,757)	(267,181,264)
<b>Actual Collection As % of Budget</b>	<b>96.94%</b>	<b>96.85%</b>	<b>96.49%</b>
Budget- Property Tax	\$ (156,142,586)	\$ (160,939,048)	\$ (169,423,826)
Total Actuals - Property Tax	(155,923,243)	(160,158,485)	(170,711,668)
<b>Collections As % of Budget</b>	<b>99.86%</b>	<b>99.51%</b>	<b>100.76%</b>
Budget Sales & Use Tax	\$ (45,250,000)	\$ (46,100,000)	\$ (47,500,000)
Total Actuals - Sales & Use Tax	(38,548,572)	(40,048,853)	(42,420,707)
<b>Collections As % of Budget</b>	<b>85.19%</b>	<b>86.87%</b>	<b>89.31%</b>

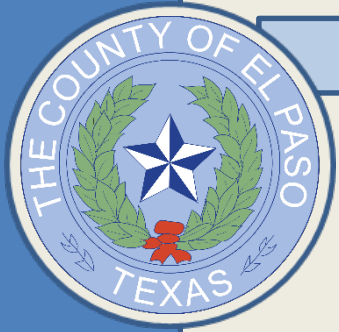


# Revenues by Department



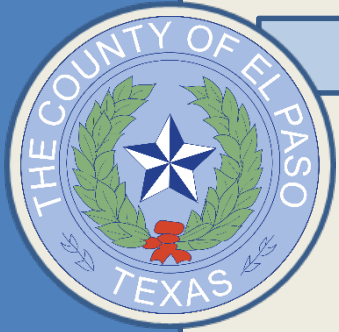


# Expenditures

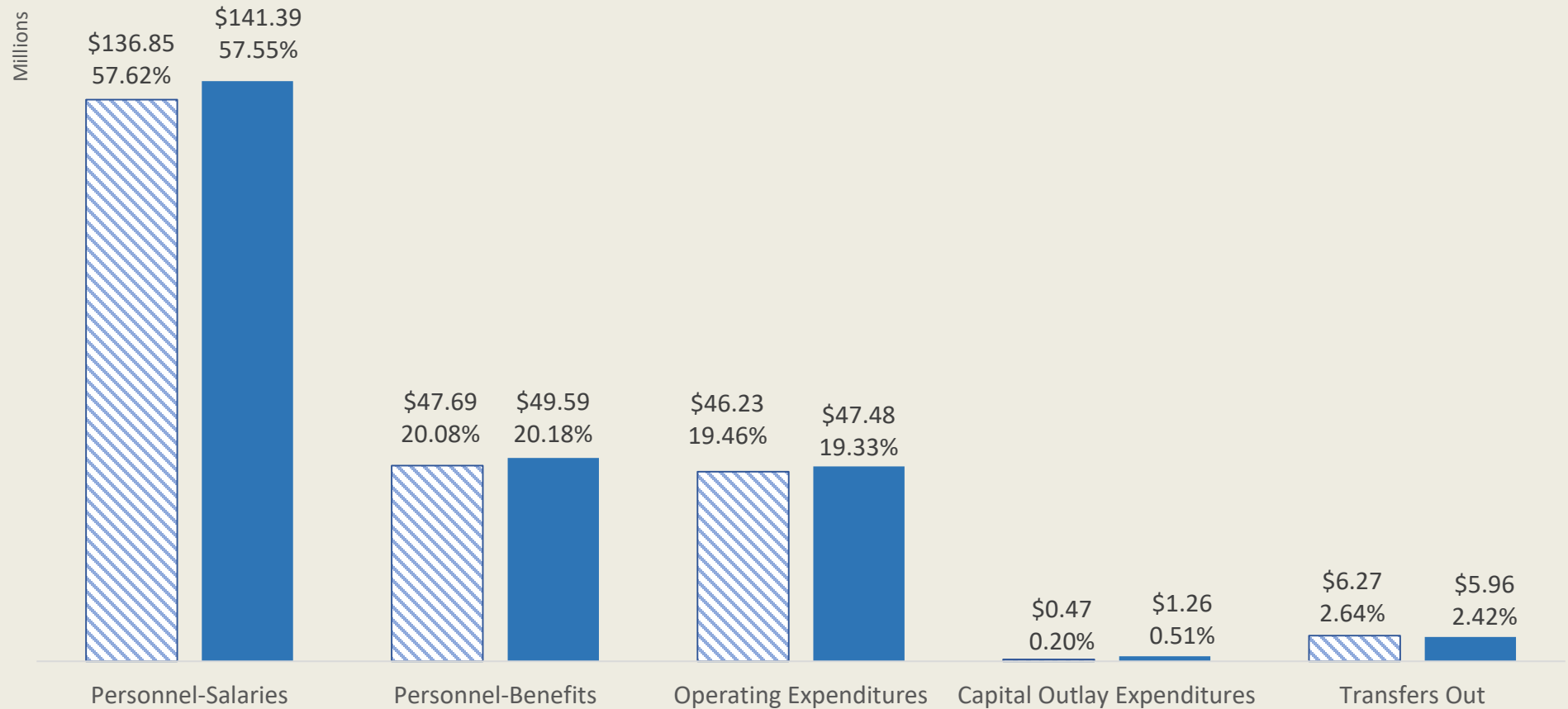


## Expenditure Summary by Fund Type

EXPENDITURES	MTD ACTUALS	YTD/LTD ACTUALS
AP-BASIC SUPERVISION	\$ 501,171	\$ 4,499,071
AP-COMMUNITY CORRECTIONS	263,946	1,320,405
AP-COUNTY GRANTS	18,567	192,564
AP-DIVERSION TARGET PROGRAM	364,222	3,579,293
AP-OTHER GRANTS	33,193	269,021
AP-PR BOND	3,049	23,912
AP-PROG PARTICIPANTS	-	6,133
AP-TREATMENT ALT TO INCARCERATION	121,276	883,367
CAPITAL PROJECTS FUND	1,327,983	11,411,420
<b>COUNTY GENERAL FUND</b>	<b>31,175,696</b>	<b>245,678,067</b>
COUNTY GRANTS	2,126,980	21,833,676
DEBT SERVICE	3,764,516	19,312,405
ENTERPRISE FUND	472,891	4,446,748
INTERNAL SERVICE	2,179,135	25,424,441
SPECIAL REVENUE	2,862,541	28,367,895
<b>Total</b>	<b>\$ 45,215,167</b>	<b>\$ 367,248,418</b>



# General Fund Expenditure by Type

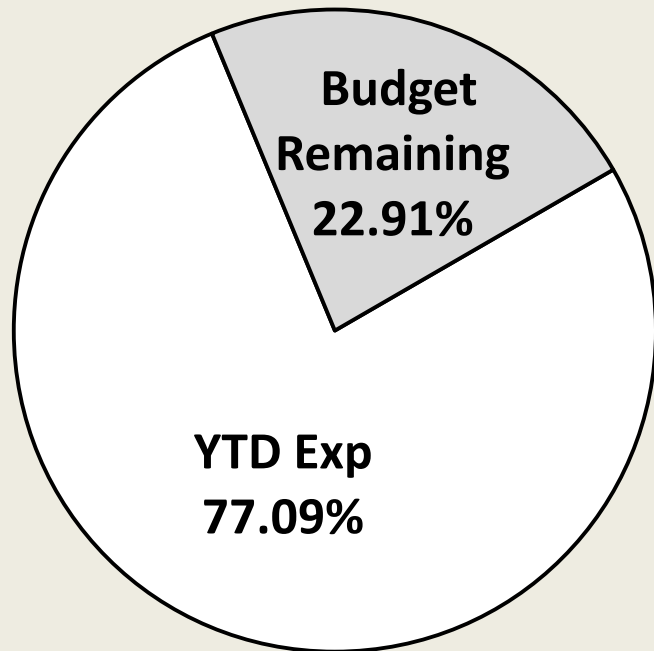


2018 2019

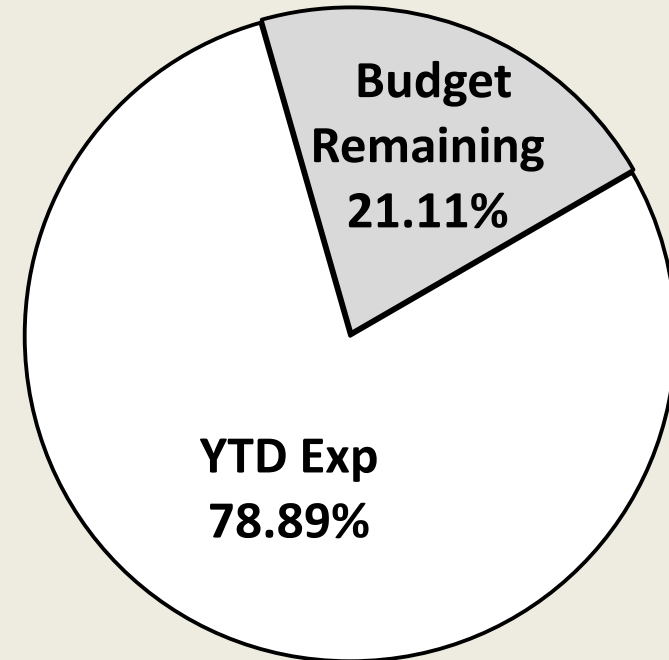


# Percentage of General Fund Expenditures YTD

## Fiscal Year 2019



## Fiscal Year 2018



- Unexpended General Fund
- General Fund Expenditures



# General Fund Expenditure by Function

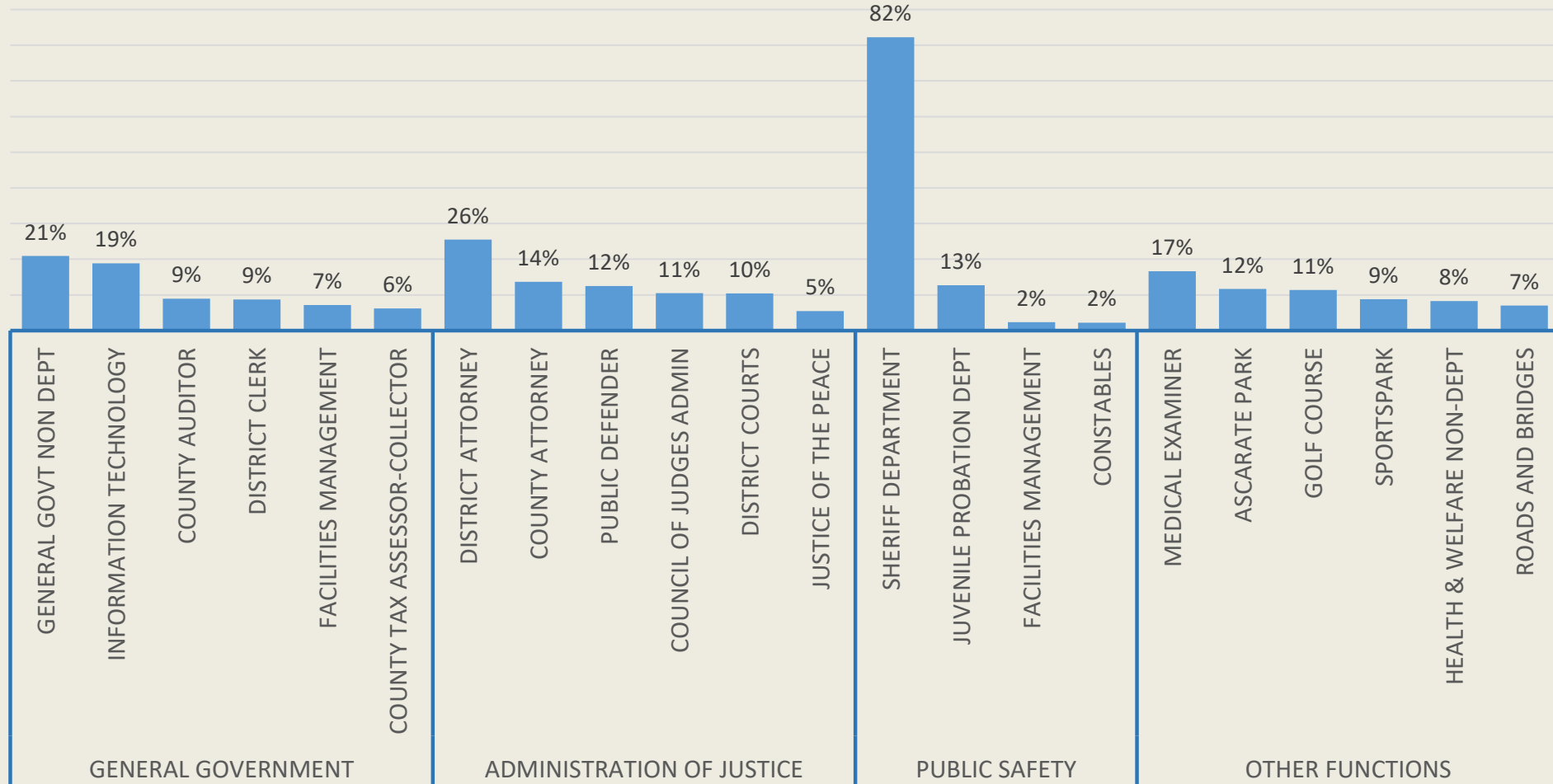
Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
GENERAL GOVERNMENT	\$ 88,042,821	\$ 6,485,265	\$ 58,011,453	65.89%
ADMINISTRATION OF JUSTICE	73,704,977	7,939,315	62,248,734	84.46%
PUBLIC SAFETY	128,939,386	14,308,786	110,986,612	86.08%
HEALTH AND WELFARE	8,899,967	1,180,981	6,511,144	73.16%
COMMUNITY SERVICES	401,174	301,174	301,174	75.07%
RESOURCE DEVELOPMENT	5,690,882	166,569	874,063	15.36%
CULTURE AND RECREATION	7,635,510	771,529	5,627,892	73.71%
PUBLIC WORKS	5,383,127	22,078	1,116,995	20.75%
<b>Total</b>	<b>\$ 318,697,845</b>	<b>\$ 31,175,696</b>	<b>\$ 245,678,067</b>	<b>77.09%</b>

August 2019-Expenditures cover three payroll periods

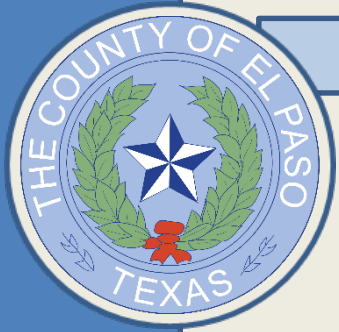
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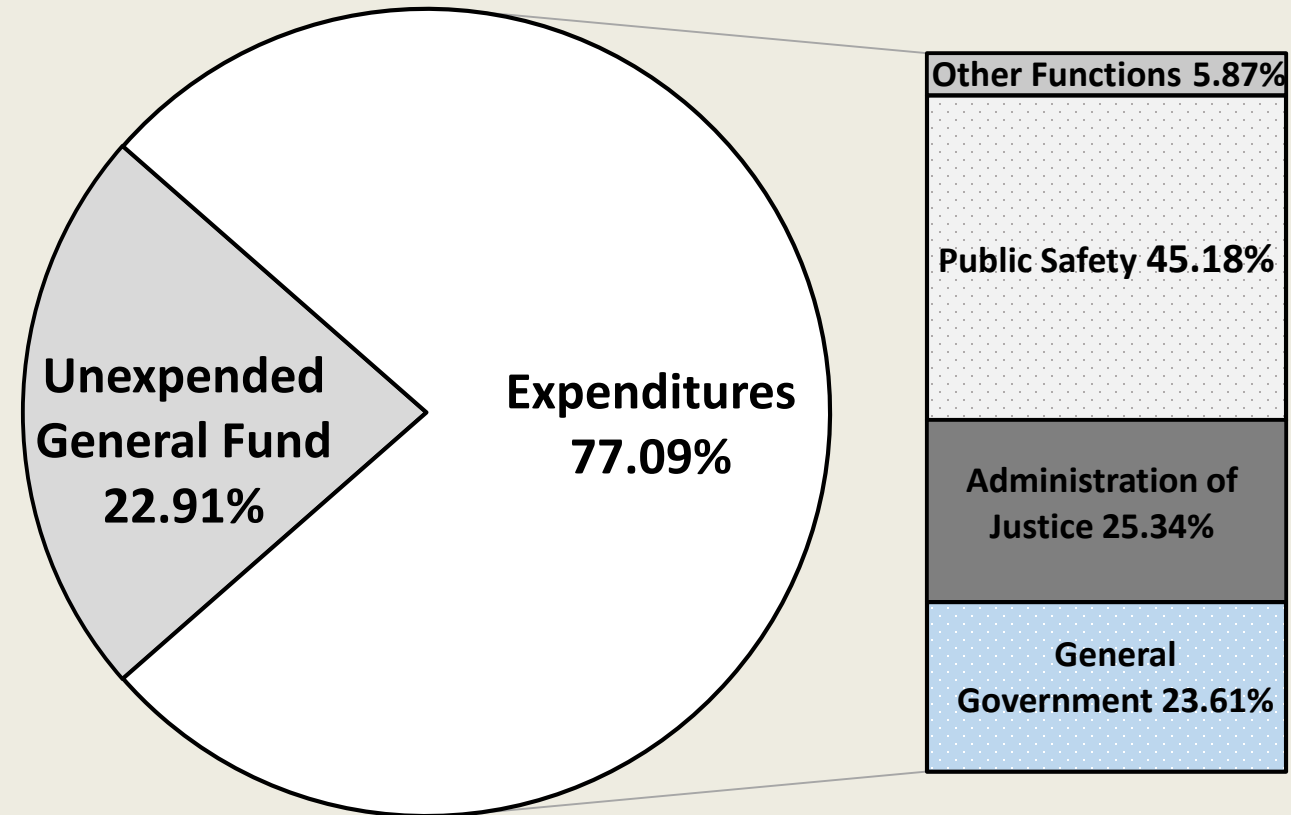
# General Fund Expenditures by Department





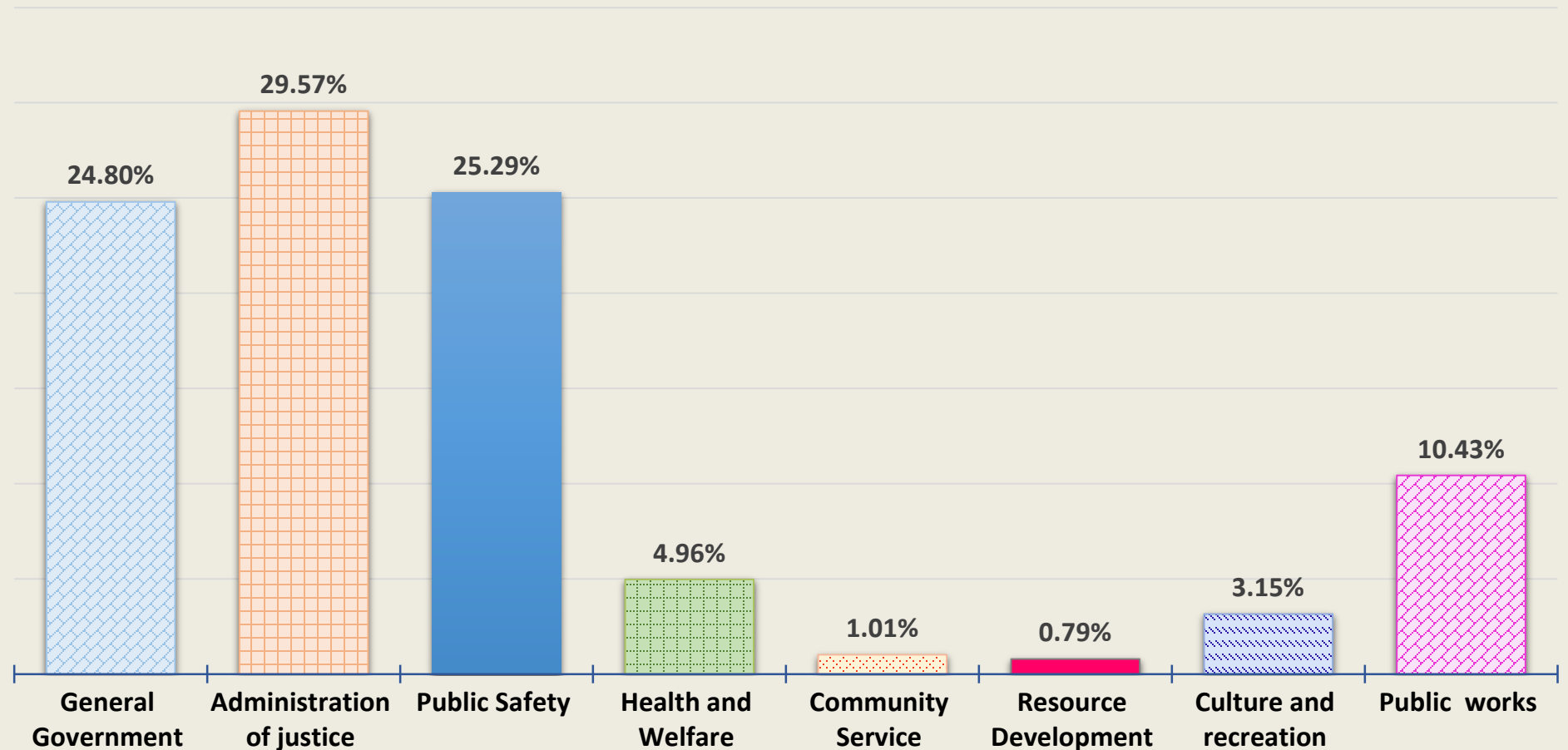


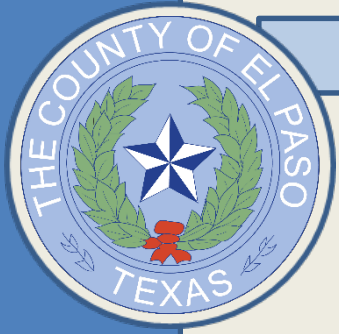
## Percentage of General Fund Expended YTD Fiscal Year 2019



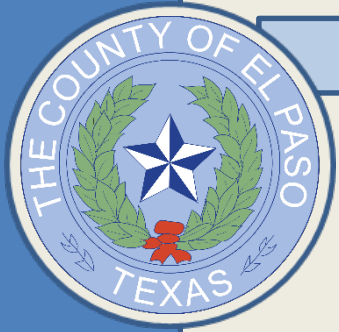


# General Fund Expenditures Percentage of Change by Function from Previous Year

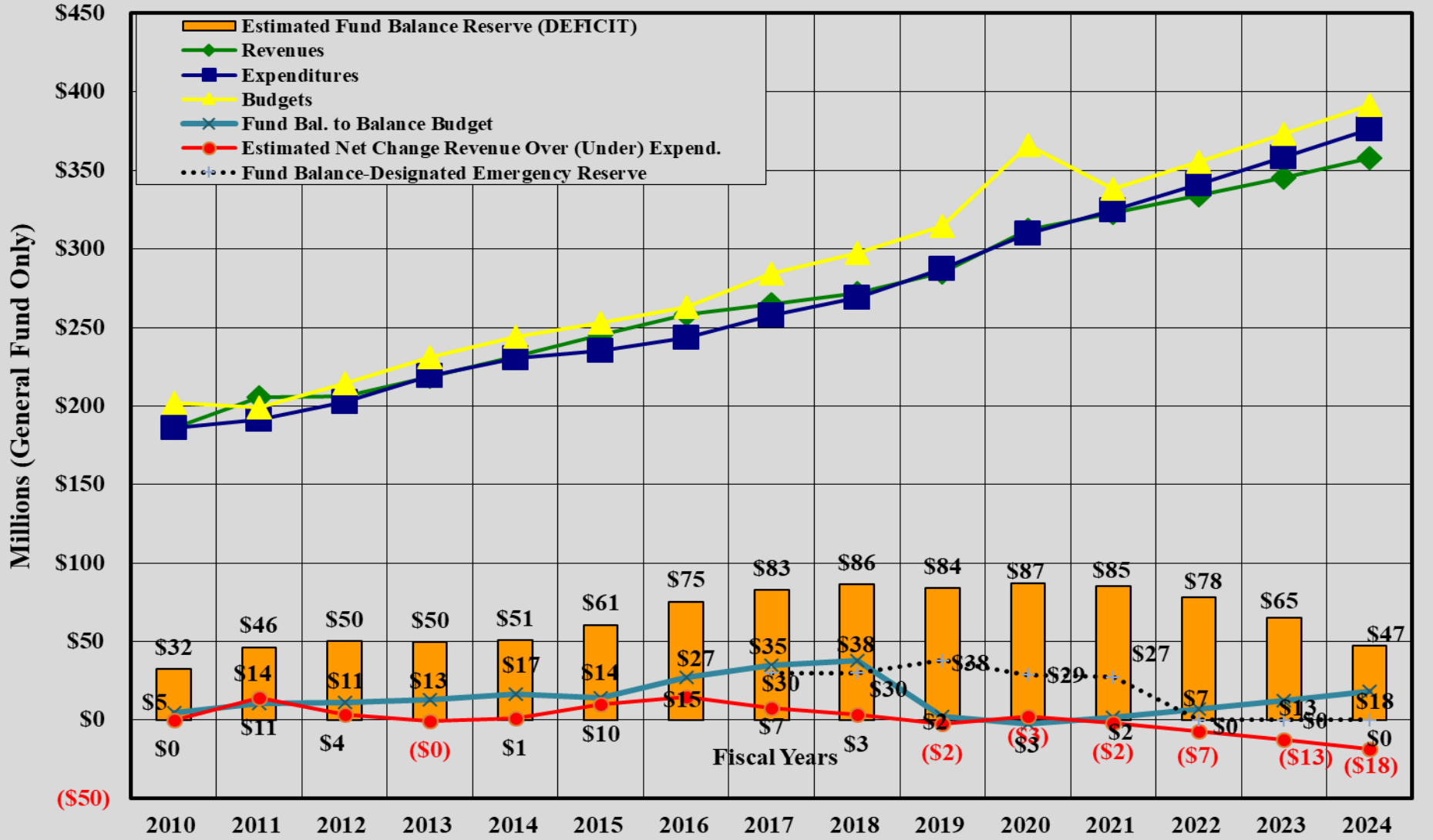


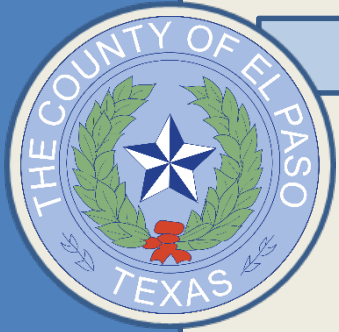


# Fund Balance



## County Auditor's Financial Forecast As of August 31, 2019, FM11 (Unaudited)





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