

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

# Unaudited Interim Financial Report

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

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



## Executive Financial Summary

	June 2019	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$20,809,363	\$335,248,616	81%
Expenses	29,380,122	288,058,767	55%
<b>General Fund</b>			
Revenues	\$12,265,837	\$246,284,088	89%
Expenses	20,713,152	192,663,161	60%



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

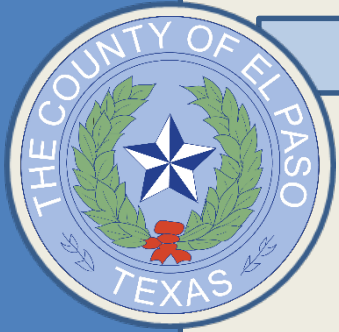
### El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report for the month ended June 30, 2019

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$ 140,118,813	\$ 356,644,028	\$ 192,663,161	\$ 4,946,077	\$ 159,034,790
Special Revenue	27,416,307	52,721,525	22,686,583	5,667,054	24,367,888
Debt Service	4,120,662	19,657,317	15,547,889	-	4,109,428
Enterprise	15,607,580	5,559,476	1,246,825	27,531	4,285,120
Internal Service (non-budgeted)	4,064,592	-	21,053,777	-	-
<b>Total Year to Date (YTD)</b>	<b>\$ 191,327,954</b>	<b>\$ 434,582,346</b>	<b>\$ 253,198,235</b>	<b>\$ 10,640,662</b>	<b>\$ 191,797,226</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$ 34,093,472	\$ 239,622,162	\$ 203,879,375	\$ 6,186,187	\$ 29,556,600
Grants	(829,097)	121,094,958	90,155,593	1,329,626	29,609,739
Agency EPC-CSCD		13,952,339	9,323,572	36,199	4,592,568
<b>Total Life to Date (LTD)</b>	<b>\$ 33,264,375</b>	<b>\$ 374,669,459</b>	<b>\$ 303,358,540</b>	<b>\$ 7,552,012</b>	<b>\$ 63,758,907</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>

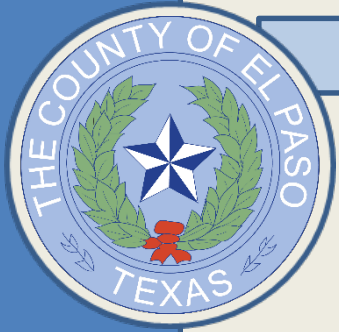


# Revenues



## Revenue Summary by Fund Type

REVENUES	MTD ACTUALS	YTD ACTUALS
AGENCY FUND	\$ (888)	\$ (4,973)
AP-BASIC SUPERVISION	(998,756)	(4,317,220)
AP-COMMUNITY CORRECTIONS	(344,510)	(1,033,528)
AP-COUNTY GRANTS	(29,298)	(159,135)
AP-DIVERSION TARGET PROGRAM	(964,127)	(3,072,465)
AP-OTHER GRANTS	(37,778)	(290,589)
AP-PROG PARTICIPANTS	(885)	(10,470)
AP-RESTITUTION TO VICTIM	(60)	(571)
AP-TREATMENT ALT TO INCARCERATION	(252,096)	(756,594)
CAPITAL PROJECTS FUND	(71,970)	(4,497,896)
<b>COUNTY GENERAL FUND</b>	<b>(12,265,837)</b>	<b>(246,284,088)</b>
COUNTY GRANTS	(1,403,077)	(13,685,212)
DEBT SERVICE	83,279	(17,823,822)
ENTERPRISE FUND	(231,063)	(1,638,626)
INTERNAL SERVICE	(2,141,544)	(18,593,338)
SPECIAL REVENUE	(2,150,754)	(23,080,090)
<b>Total</b>	<b>\$ (20,809,363)</b>	<b>\$ (335,248,616)</b>



## General Fund Revenue by Source YTD as of FM09

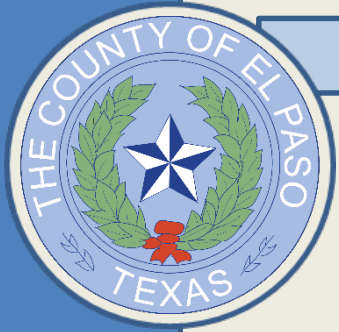
Revenue Type	FY 2019 Revenue	FY 2018 Revenue	Change
Property Taxes	\$ (169,022,945)	\$ (158,507,262)	\$ (10,515,684)
Sales and Use Tax	(33,759,176)	(32,173,334)	(1,585,843)
Sales and Use Tax-ST Motor Vehicle	(5,276,989)	(5,060,447)	(216,542)
State Mixed Beverage Tax	(1,335,250)	(1,250,008)	(85,241)
Vehicle Inventory Taxes	(72,359)	(91,230)	18,871
Licenses and Permits	(212,648)	(223,667)	11,019
Intergovernmental	(4,238,230)	(3,683,692)	(554,538)
Charges for Services	(24,162,910)	(25,075,005)	912,095
Fines and Forfeits	(3,415,332)	(3,673,298)	257,966
Interest	(2,328,606)	(1,376,463)	(952,143)
Miscellaneous Revenue	(1,431,037)	(1,102,299)	(328,738)
Other Financing Sources	(1,028,606)	(1,143,460)	114,854
<b>Total</b>	<b>\$ (246,284,088)</b>	<b>\$ (233,360,166)</b>	<b>\$ (12,923,922)</b>



# General Fund Revenue by Type

Revenue by Source	Revised Budget	FM09	YTD Actuals	YTD % of Est. Budget Collected
Property Taxes	\$ (169,423,826)	\$ (1,123,003)	\$ (169,022,945)	99.76%
Sales and Use Tax	(47,500,000)	(4,180,380)	(33,759,176)	71.07%
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)	-	(1,335,250)	52.36%
Vehicle Inventory Taxes	(90,500)	-	(72,359)	79.95%
Licenses and Permits	(283,000)	(23,117)	(212,648)	75.14%
Intergovernmental	(5,910,747)	(469,945)	(4,238,230)	71.70%
Charges for Services	(35,422,255)	(5,271,077)	(24,162,910)	68.21%
Fines and Forfeits	(5,291,450)	(296,604)	(3,415,332)	64.54%
Interest	(2,810,000)	(289,918)	(2,328,606)	82.87%
Miscellaneous Revenue	(1,227,300)	(604,552)	(1,431,037)	116.60%
Other Financing Sources	(1,040,000)	(7,241)	(1,028,606)	98.90%
<b>Total</b>	<b>\$ (276,889,578)</b>	<b>\$ (12,265,837)</b>	<b>\$ (246,284,088)</b>	<b>88.95%</b>

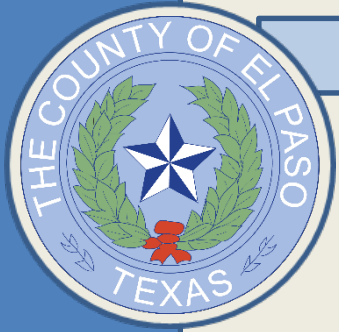
\*FM9-75% of the fiscal year is expired



# 3 Year Budget – Actual Revenue comparison

Revenue YTD as of FM09 (75% of Yr Expired)			
	2017	2018	2019
All Revenue Budget	\$ (256,878,979)	\$ (262,681,603)	\$ (276,889,578)
Total Revenue Actuals	(225,444,618)	(233,360,166)	(246,284,088)
<b>Actual Collection As % of Budget</b>	<b>87.76%</b>	<b>88.84%</b>	<b>88.95%</b>
Budget- Property Tax	\$ (156,142,586)	\$ (160,939,048)	\$ (169,423,826)
Total Actuals - Property Tax	(154,082,885)	(158,507,262)	(169,022,945)
<b>Collections As % of Budget</b>	<b>98.68%</b>	<b>98.49%</b>	<b>99.76%</b>
Budget Sales & Use Tax	\$ (45,250,000)	\$ (46,100,000)	\$ (47,500,000)
Total Actuals - Sales & Use Tax	(30,571,501)	(32,173,334)	(33,759,176)
<b>Collections As % of Budget</b>	<b>67.56%</b>	<b>69.79%</b>	<b>71.07%</b>



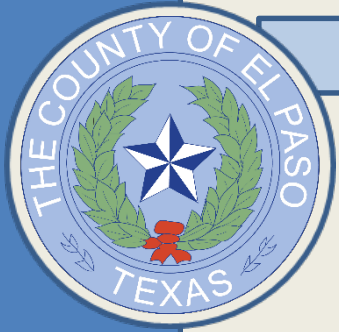


# Expenditures

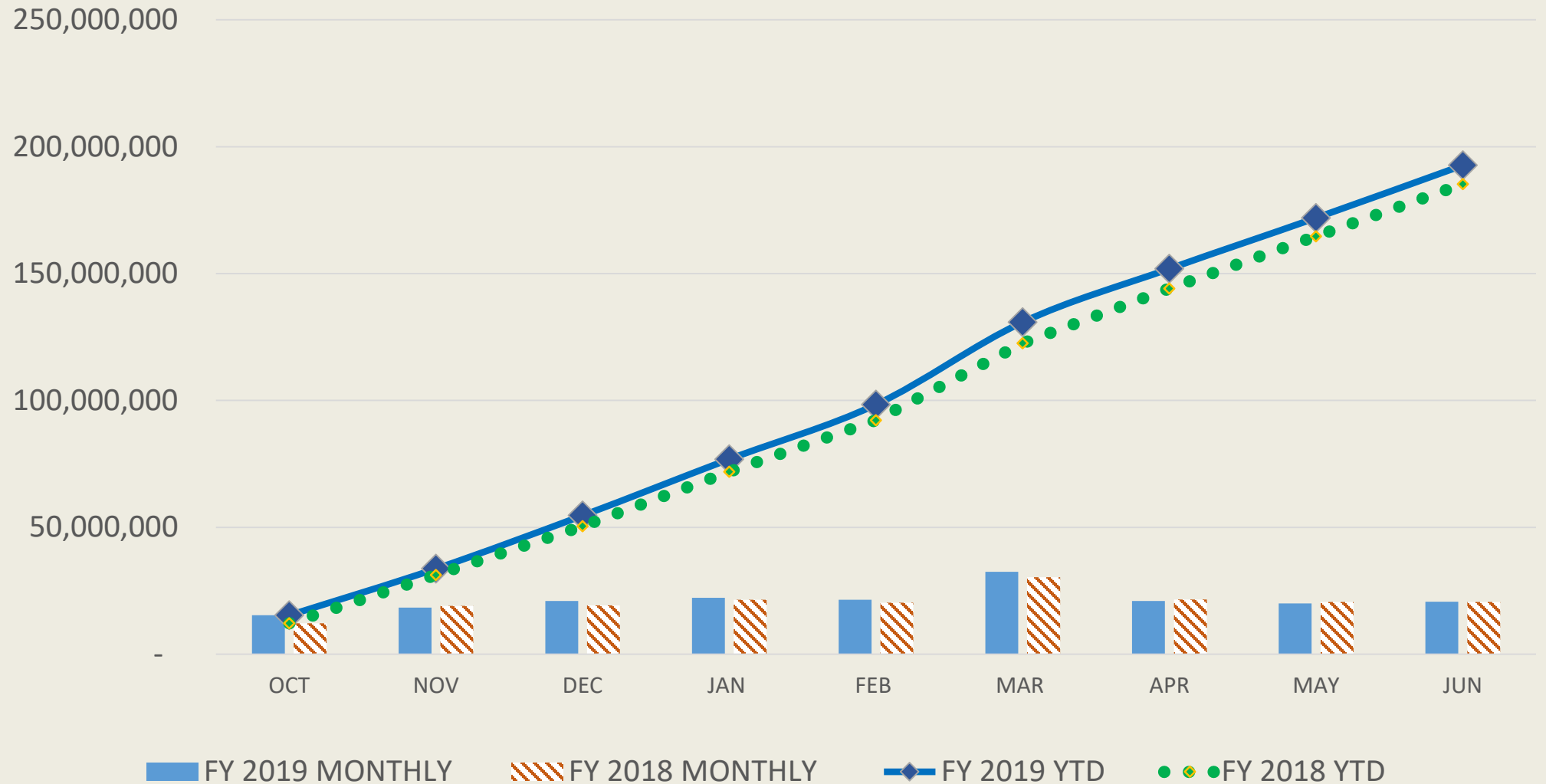


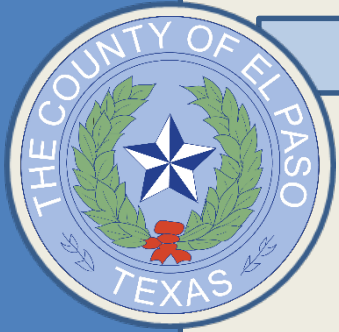
## Expenditure Summary by Fund Type

EXPENDITURES	MTD ACTUALS	YTD/LTD ACTUALS
AP-BASIC SUPERVISION	\$ 315,948	\$ 3,637,653
AP-COMMUNITY CORRECTIONS	135,778	963,540
AP-COUNTY GRANTS	14,988	124,961
AP-DIVERSION TARGET PROGRAM	270,830	2,962,351
AP-OTHER GRANTS	21,208	217,735
AP-PR BOND	2,032	18,833
AP-PROG PARTICIPANTS	600	4,792
AP-TREATMENT ALT TO INCARCERATION	80,816	673,757
CAPITAL PROJECTS FUND	866,472	9,557,233
<b>COUNTY GENERAL FUND</b>	<b>20,713,152</b>	<b>192,663,161</b>
COUNTY GRANTS	2,298,817	16,699,676
DEBT SERVICE	-	15,547,889
ENTERPRISE FUND	162,919	1,246,825
INTERNAL SERVICE	2,424,638	21,053,777
SPECIAL REVENUE	2,071,923	22,686,583
<b>Total</b>	<b>\$ 29,380,122</b>	<b>\$ 288,058,767</b>



# General Fund YTD Expenditures





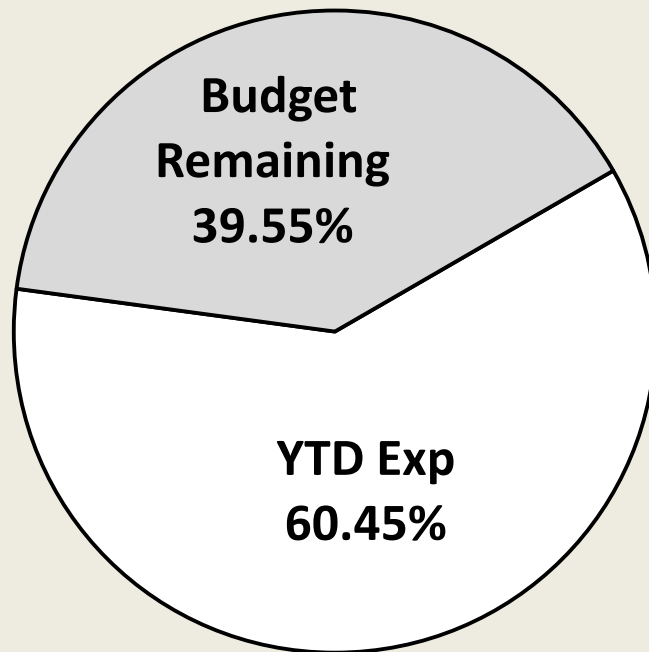
# General Fund Expenditure by Type

Expenditure Type	YTD FY-2019	YTD FY-2018	Change
Personnel-Salaries	\$ 111,246,021	\$ 107,736,571	\$ 3,509,451
Personnel-Benefits	39,088,921	37,454,435	1,634,486
<b>Total Personnel Expenditure</b>	<b>150,334,942</b>	<b>145,191,006</b>	<b>5,143,936</b>
Operating Expenditure	37,001,641	35,178,786	1,822,855
Capital Outlay Expenditure	1,208,731	369,088	839,643
Transfers Out	4,117,847.29	4,579,468.84	(461,621.55)
<b>Grand Total</b>	<b>\$ 192,663,161</b>	<b>\$ 185,318,348</b>	<b>\$ 7,344,813</b>

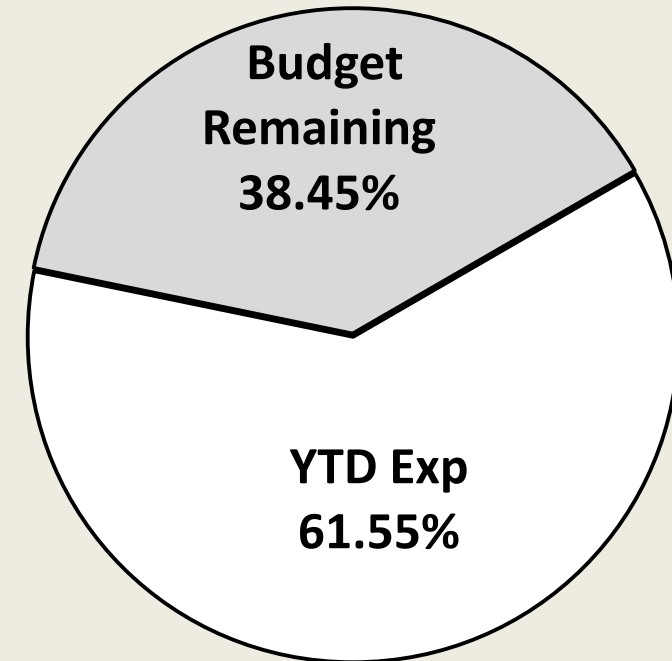


# Percentage of General Fund Expenditures YTD

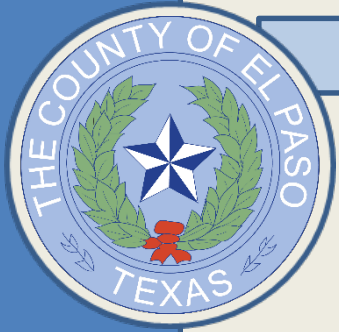
## Fiscal Year 2019



## Fiscal Year 2018



- Unexpended General Fund
- General Fund Expenditures



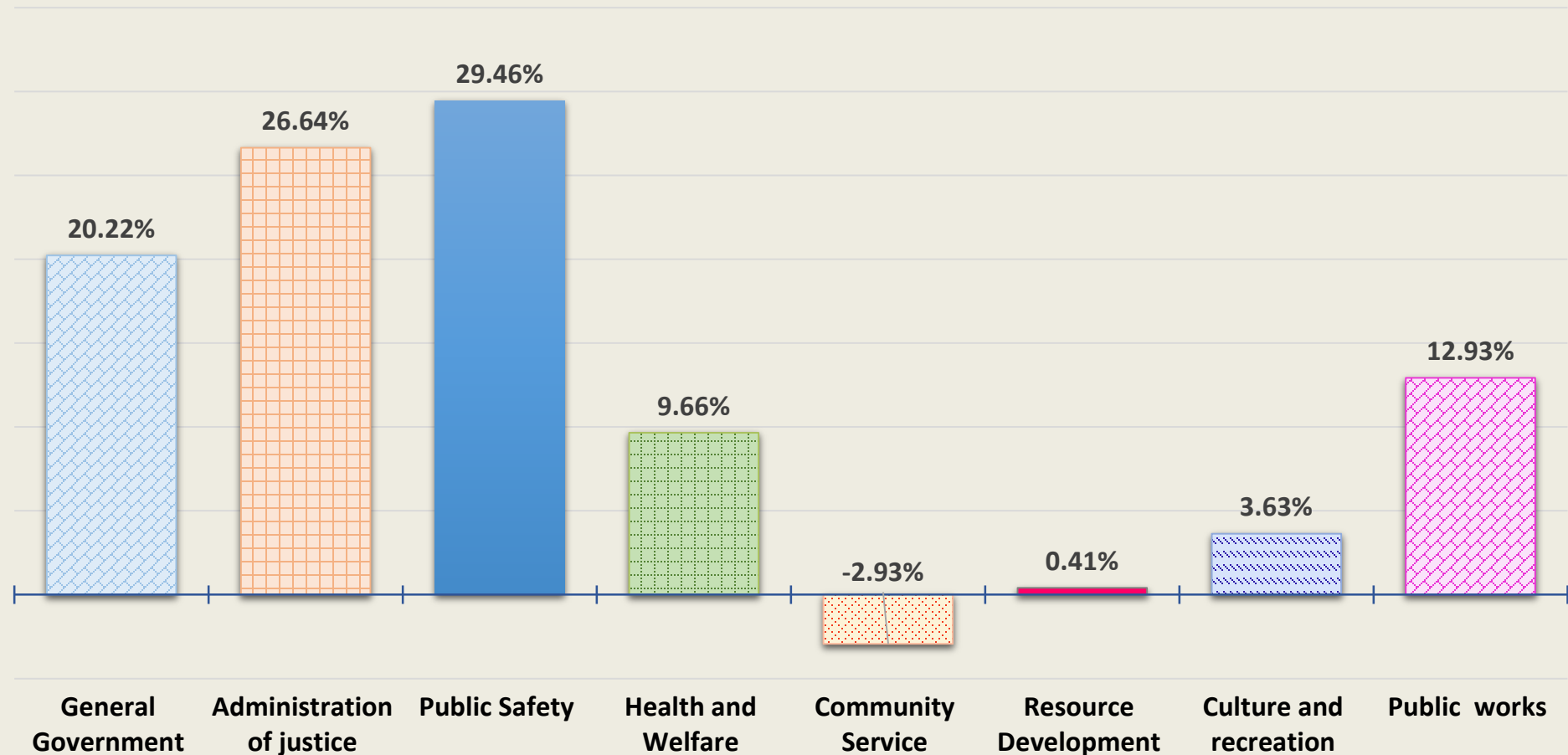
# General Fund Expenditure by Function

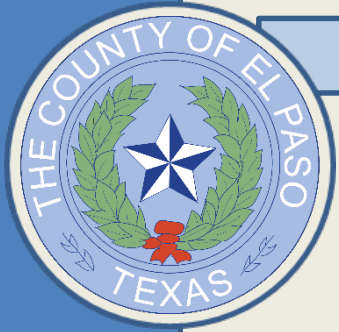
Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
GENERAL GOVERNMENT	\$ 92,267,046	\$ 4,619,440	\$ 45,622,831	49.45%
ADMINISTRATION OF JUSTICE	73,591,710	5,712,254	48,741,706	66.23%
PUBLIC SAFETY	128,604,819	8,938,882	87,436,176	67.99%
HEALTH AND WELFARE	8,892,905	505,946	4,899,403	55.09%
COMMUNITY SERVICES	401,174	0	0	0.00%
RESOURCE DEVELOPMENT	5,690,882	91,809	642,817	11.30%
CULTURE AND RECREATION	7,616,793	496,440	4,242,665	55.70%
PUBLIC WORKS	1,633,127	348,380	1,077,564	65.98%
<b>Total</b>	<b>\$ 318,698,456</b>	<b>\$ 20,713,152</b>	<b>\$ 192,663,161</b>	<b>60.45%</b>

\*FM09 -75% of the fiscal year is expired

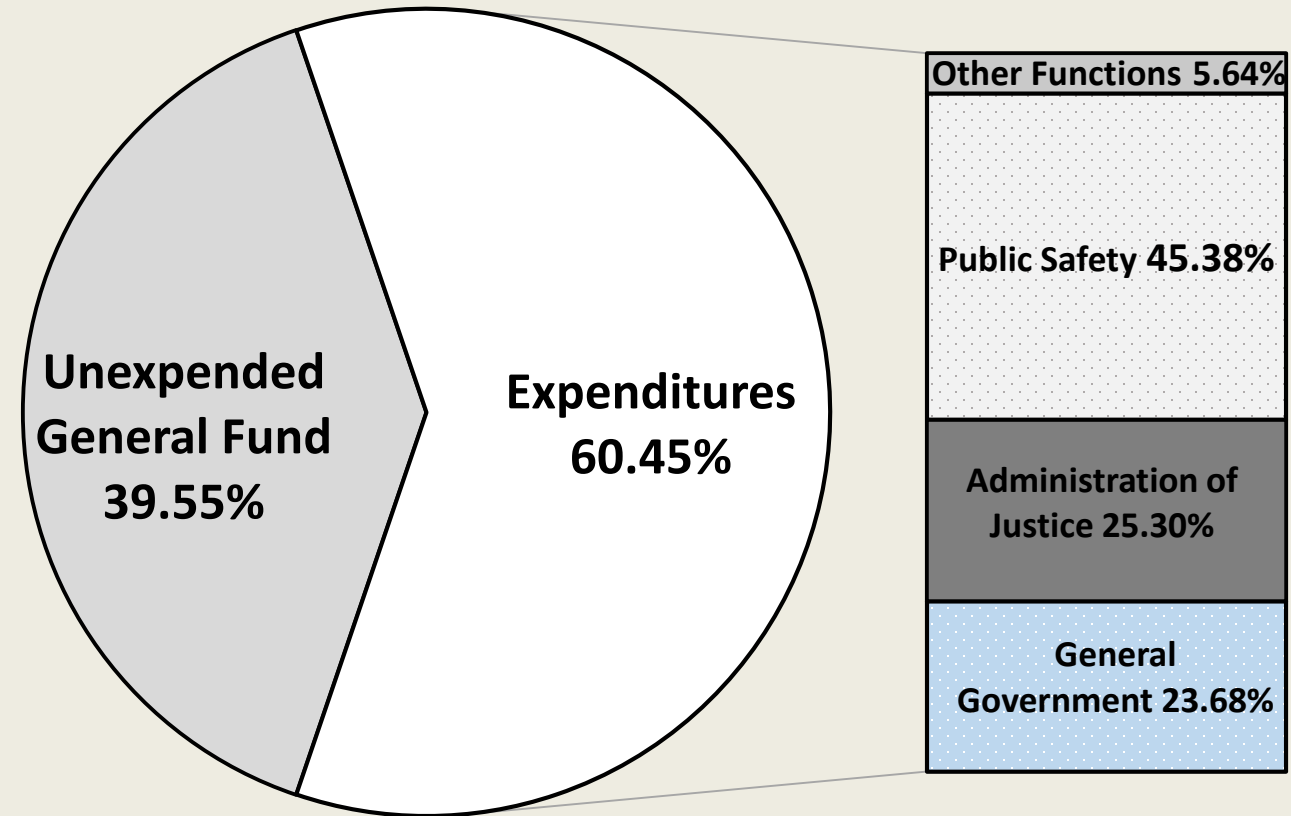


# General Fund Expenditures Increase by Function

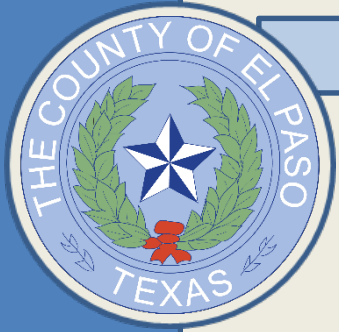




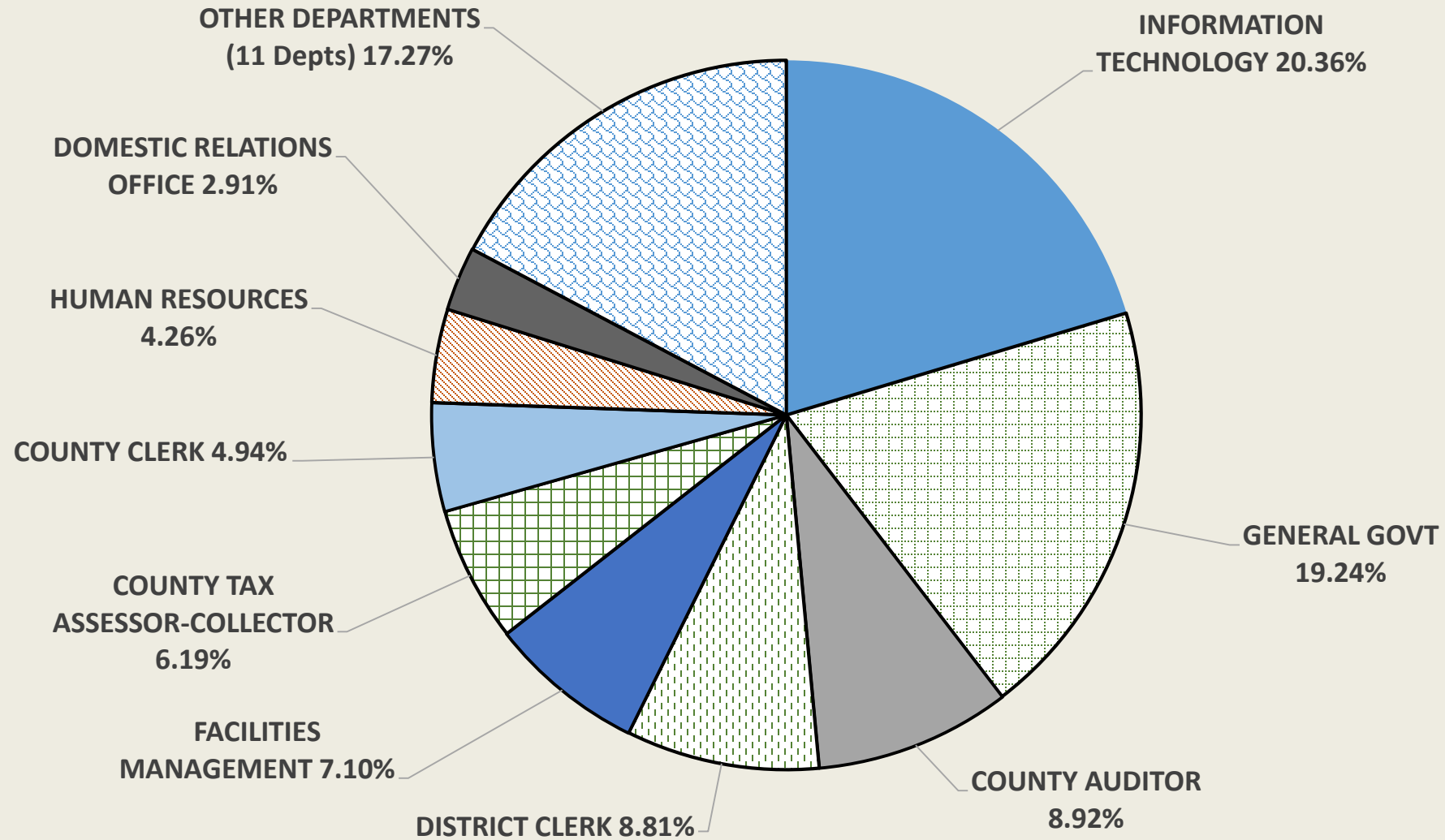
## Percentage of General Fund Expended YTD Fiscal Year 2019





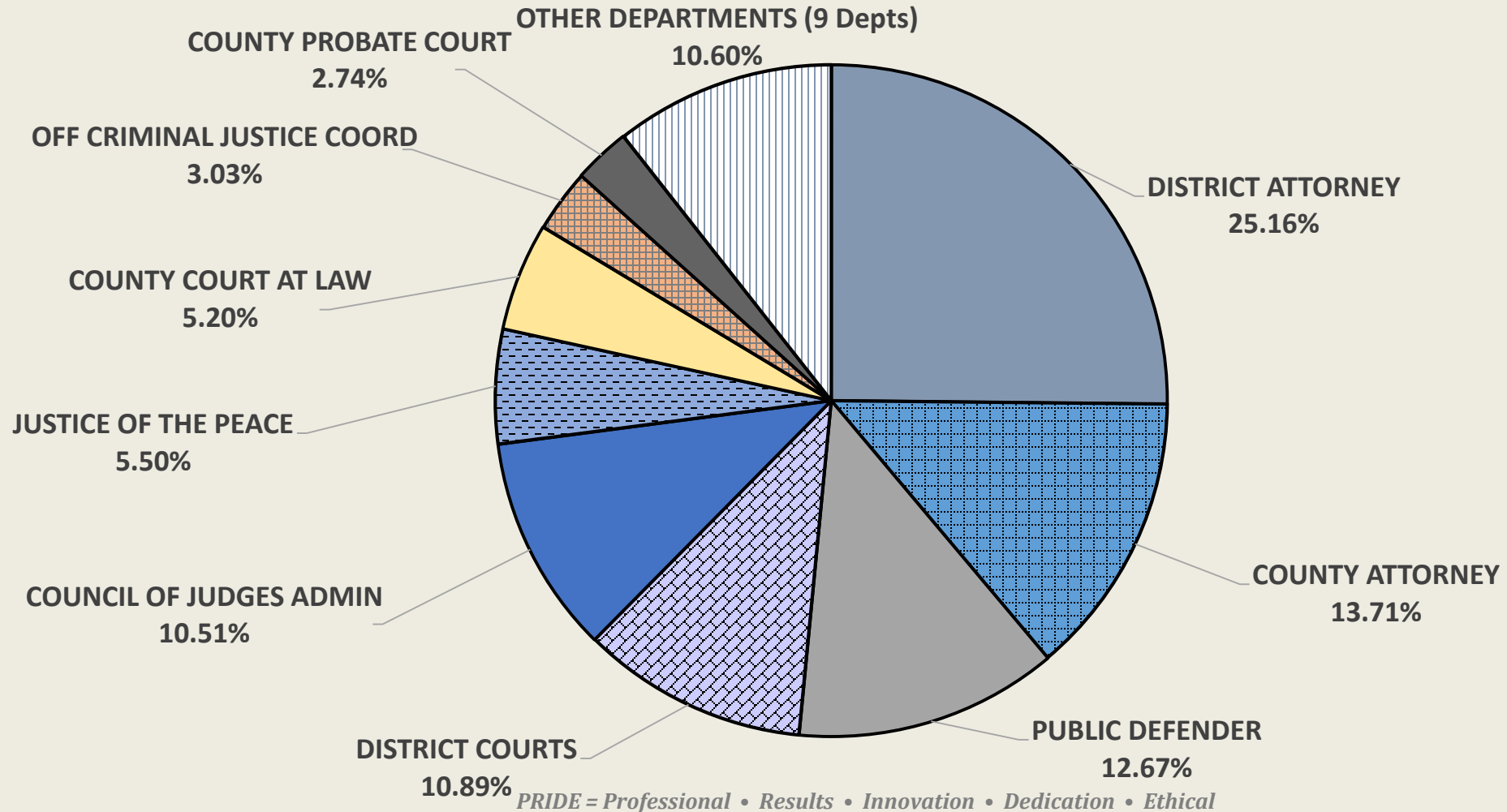


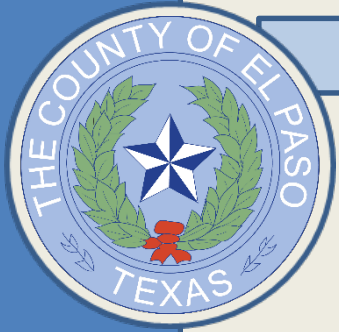
## Percentage General Government Function Expended YTD Fiscal Year 2019



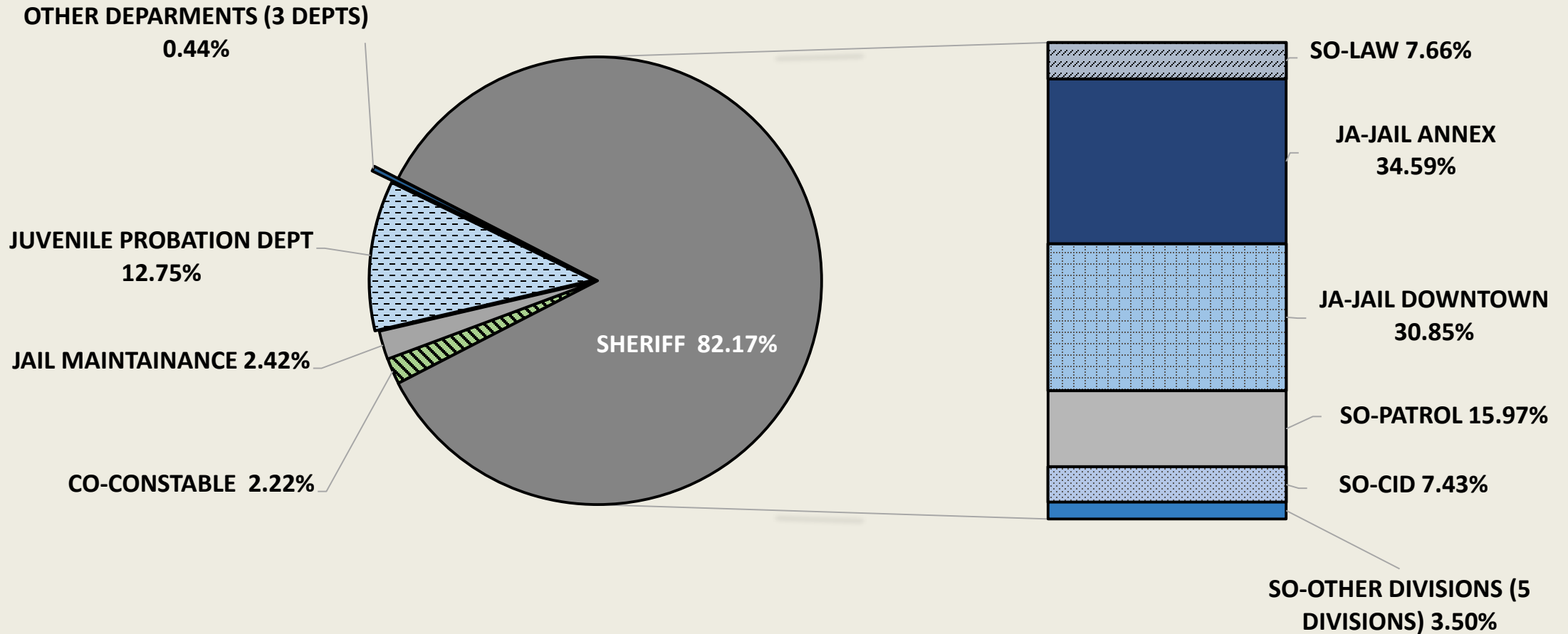


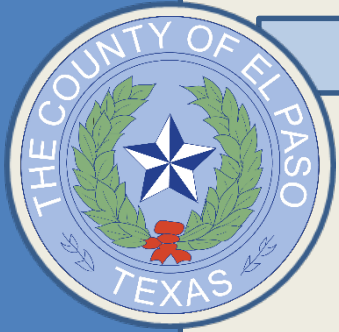
## Percentage of Administration of Justice Function Expended YTD Fiscal Year 2019



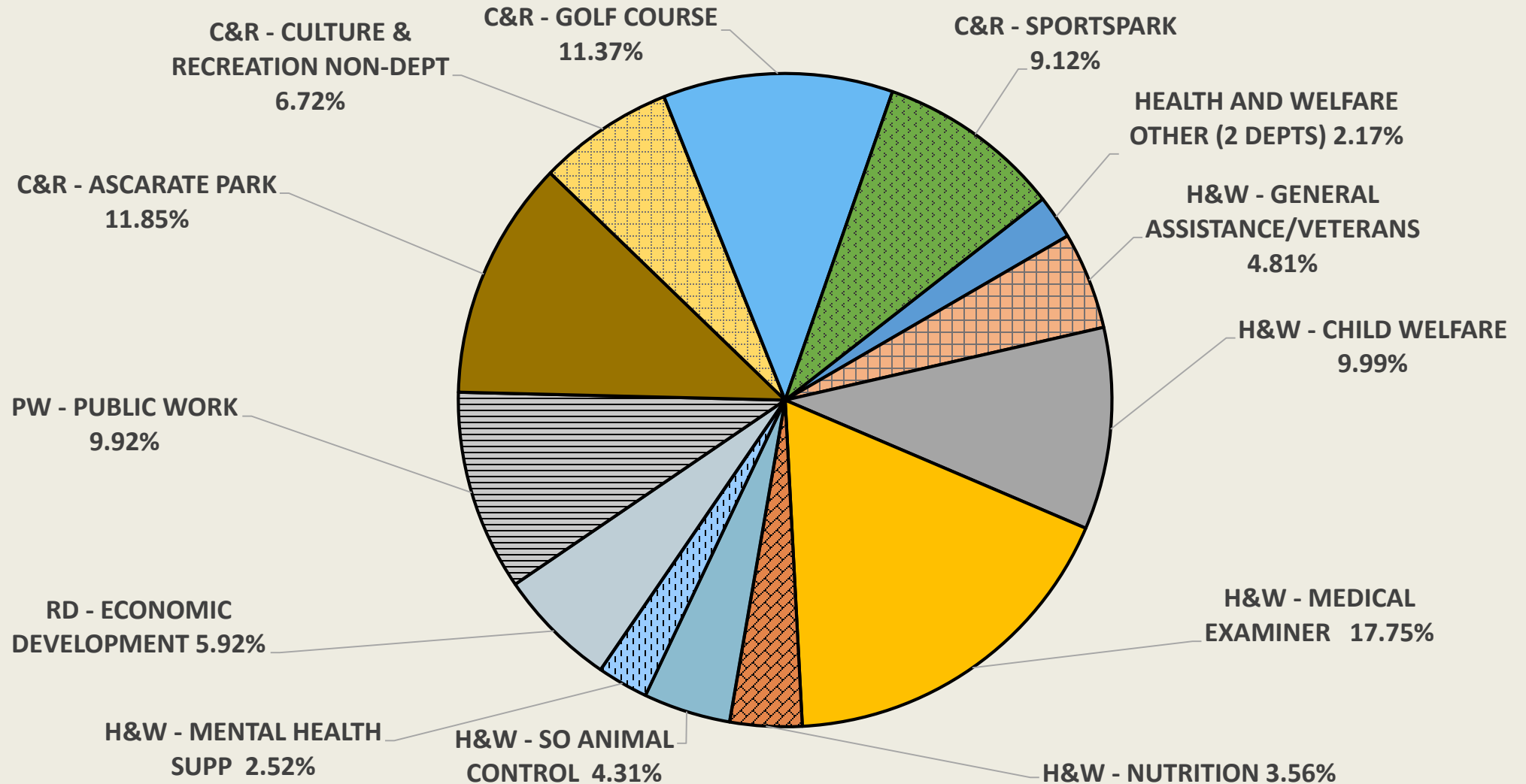


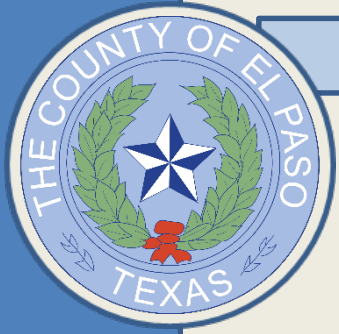
## Percentage of Public Safety Function Expended YTD Fiscal Year 2019





## Percentage of Other Functions Expended YTD Fiscal Year 2019

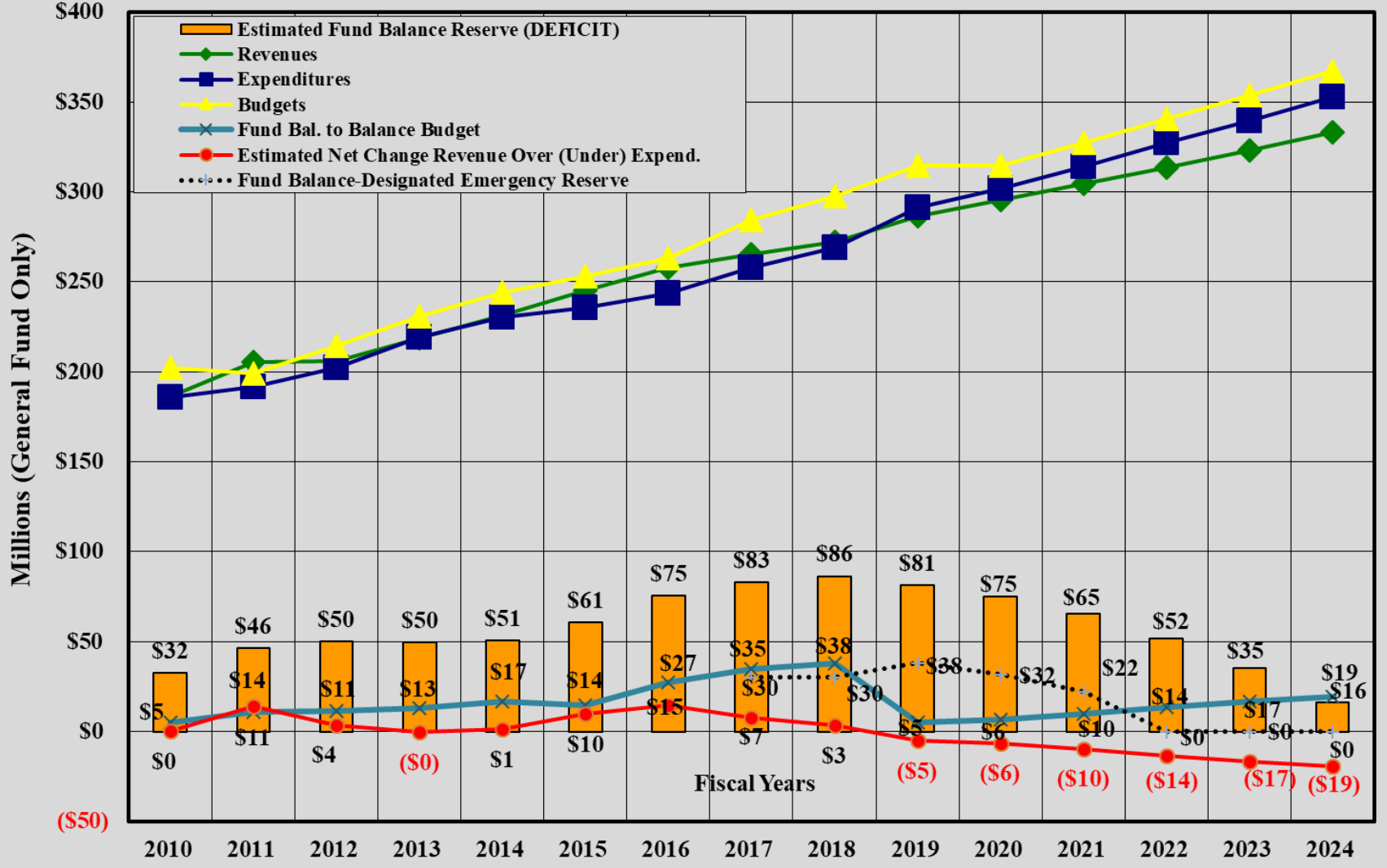




# Fund Balance



### County Auditor's Financial Forecast As of June 30, 2019, FM09 (Unaudited)





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