

# UNAUDITED INTERIM FINANCIAL REPORT

FOR THE FISCAL MONTH ENDED  
DECEMBER 31, 2019





# Executive Financial Summary

	December 2019	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$114,763,128	\$148,821,501	38%
Expenses	28,790,543	75,481,760	14%
<b>General Fund</b>			
Revenues	\$97,881,773	\$120,216,525	40%
Expenses	21,279,348	55,868,541	16%

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



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

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$ 151,889,812	\$ 383,680,463	\$ 55,868,541	\$ 6,162,204	\$ 321,649,718
Special Revenue	27,571,170	51,640,431	4,415,065	3,492,548	43,732,818
Debt Service	13,101,957	19,732,451	-	-	19,732,451
Enterprise	16,356,177	4,237,177	307,858	25,710	3,903,609
Internal Service (non-budgeted)	4,196,210	-	5,961,559	-	-
<b>Total Year to Date (YTD)</b>	<b>\$ 213,115,326</b>	<b>\$ 459,290,522</b>	<b>\$ 66,553,023</b>	<b>\$ 9,680,462</b>	<b>\$ 389,018,596</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$ 31,756,510	\$ 250,503,017	\$ 207,411,213	\$ 5,720,807	\$ 37,370,997
Grants	1,223,883	141,645,742	104,790,026	1,895,583	34,960,133
Agency EPC-CSCD		14,729,509	3,787,728	514,894	10,426,887
<b>Total Life to Date (LTD)</b>	<b>\$ 32,980,393</b>	<b>\$ 406,878,268</b>	<b>\$ 315,988,967</b>	<b>\$ 8,131,284</b>	<b>\$ 82,758,017</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	\$ (1,647)	\$ (6,340)
AP-BASIC SUPERVISION	(962,640)	(1,328,495)
AP-COMMUNITY CORRECTIONS	(329,638)	(277,607)
AP-COUNTY GRANTS	(12,215)	(36,791)
AP-DIVERSION TARGET PROGRAM	(985,366)	(1,369,680)
AP-OTHER GRANTS	(21,460)	(76,378)
AP-PROG PARTICIPANTS	(1,340)	(3,689)
AP-RESTITUTION TO VICTIM	(63)	(181)
AP-TREATMENT ALT TO INCARCERATION	(226,887)	(309,703)
CAPITAL PROJECTS FUND	(49,459)	(173,784)
<b>COUNTY GENERAL FUND</b>	<b>(97,881,773)</b>	<b>(120,216,525)</b>
COUNTY GRANTS	(1,193,707)	(2,334,057)
DEBT SERVICE	(9,097,269)	(10,386,066)
ENTERPRISE FUND	(211,808)	(437,237)
INTERNAL SERVICE	(2,145,922)	(5,838,789)
SPECIAL REVENUE	(1,641,932)	(6,026,180)
<b>TOTAL</b>	<b>\$ (114,763,128)</b>	<b>\$ (148,821,501)</b>

# General Fund Revenue by Source YTD as of FM3



Revenue Source	FY 2020 Revenue	FY 2019 Revenue	Increase/(Decrease)
Property Taxes	\$ (101,577,780)	\$ (77,967,230)	\$ 23,610,549
Sales and Use Tax	(9,035,722)	(7,950,045)	1,085,678
Licenses and Permits	(95,523)	(57,318)	38,205
Intergovernmental	(614,696)	(938,726)	(324,030)
Charges for Services	(7,379,919)	(3,552,046)	3,827,873
Fines and Forfeits	(844,706)	(1,005,286)	(160,580)
Interest	(416,617)	(438,815)	(22,197)
Miscellaneous Revenue	(250,736)	(229,291)	21,444
Other Financing Sources	(826)	(11,758)	(10,932)
<b>Total</b>	<b>\$ (120,216,525)</b>	<b>\$ (92,150,515)</b>	<b>\$ 28,066,010</b>

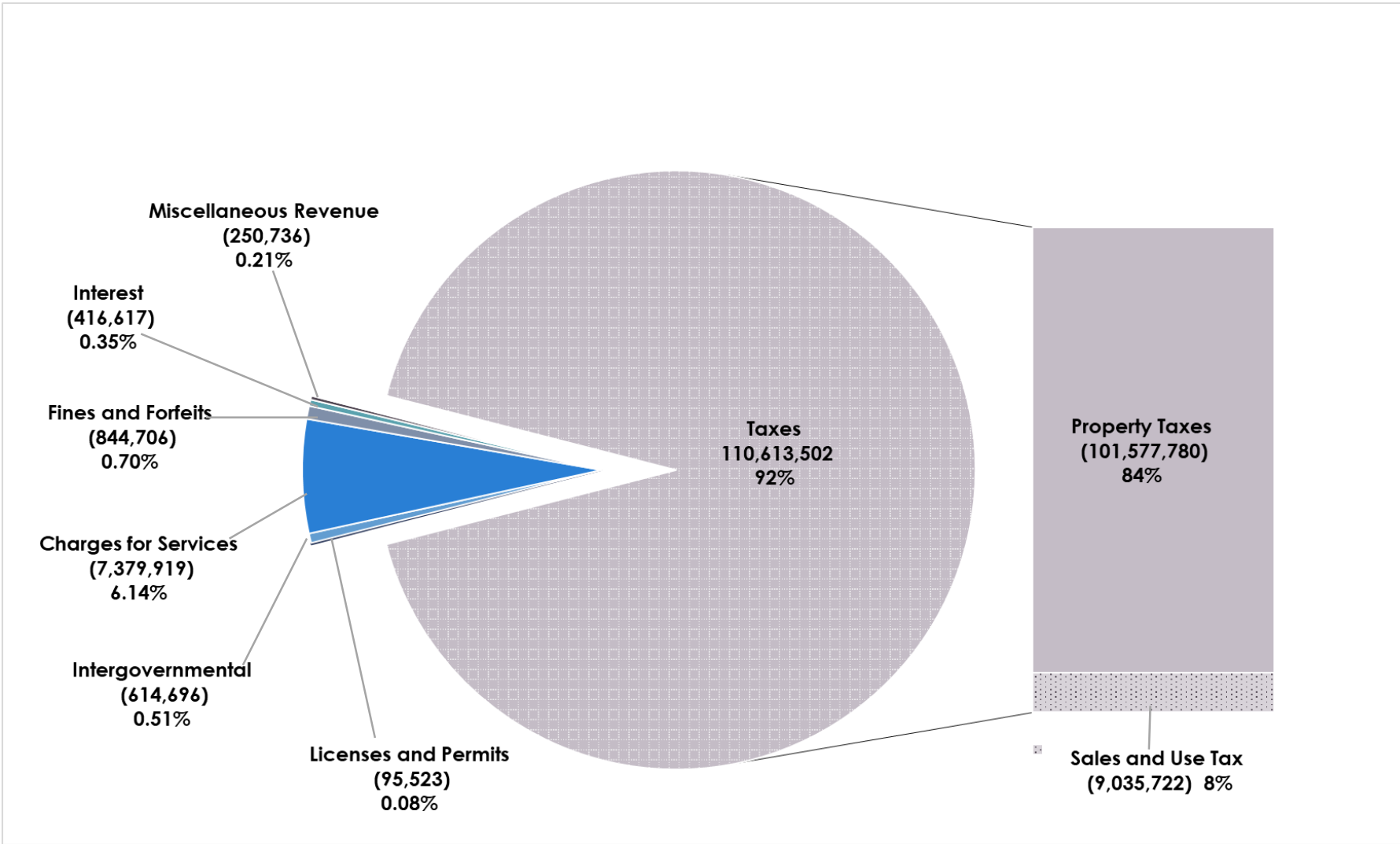
# GENERAL FUND REVENUE BY SOURCE



Revenue by Source	Revised Budget	FM3	YTD Actuals	YTD % of Est. Budget Collected
Property Taxes	\$ (190,163,264)	\$ (89,466,255)	\$ (101,577,780)	53.42%
Sales and Use Tax	(49,000,000)	(4,425,805)	(9,035,722)	18.44%
Sales and Use Tax-ST Motor Vehicle	(5,300,000)	-	-	0.00%
Bingo Tax	(29,000)	-	-	0.00%
State Mixed Beverage Tax	(2,650,000)	-	-	0.00%
Vehicle Inventory Taxes	(75,000)	-	-	0.00%
Licenses and Permits	(287,000)	(32,477)	(95,523)	33.28%
Intergovernmental	(6,745,406)	(366,270)	(614,696)	9.11%
Charges for Services	(35,533,393)	(3,127,075)	(7,379,919)	20.77%
Fines and Forfeits	(5,043,350)	(239,211)	(844,706)	16.75%
Interest	(2,521,500)	(139,832)	(416,617)	16.52%
Miscellaneous Revenue	(1,224,700)	(84,021)	(250,736)	20.47%
Other Financing Sources	(1,068,000)	(826)	(826)	0.08%
<b>Total</b>	<b>(299,640,613)</b>	<b>\$ (97,881,773)</b>	<b>\$ (120,216,525)</b>	<b>40.12%</b>

\*FM1-25.00% of the fiscal year is expired

# GENERAL FUND REVENUE BY SOURCE YTD AS OF FM2



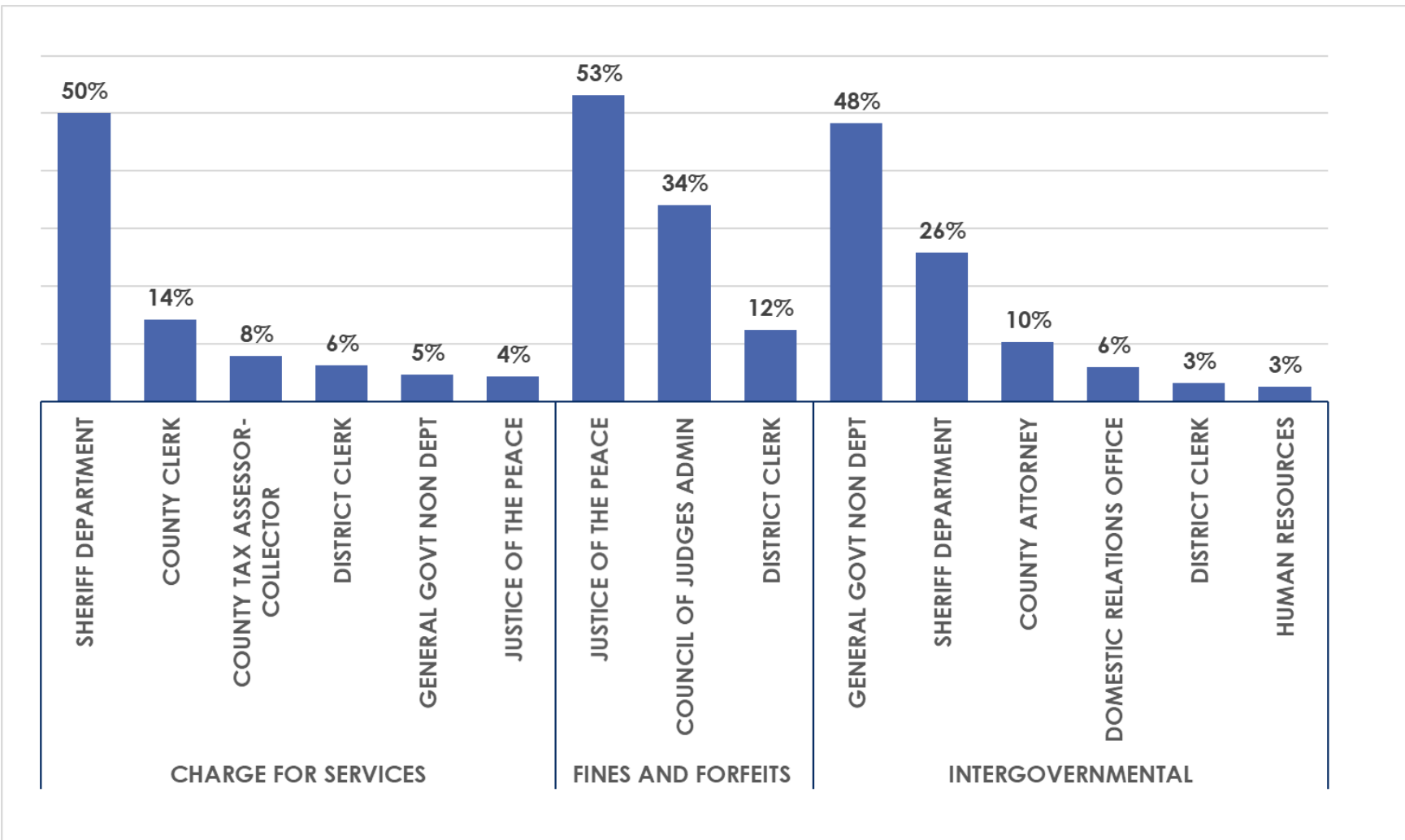


# 3 YEAR BUDGET – ACTUAL REVENUE COMPARISON



Revenue YTD as of FM3 (25.00% of Yr Expired)			
	2018	2019	2020
All Revenue Budget	\$ (262,681,603)	\$ (276,889,578)	\$ (299,640,613)
Total Revenue Actuals	(80,424,319)	(92,150,515)	(120,216,525)
<b>Actual Collection As % of Budget</b>	<b>30.62%</b>	<b>33.28%</b>	<b>40.12%</b>
Budget- Property Tax	\$ (160,939,048)	\$ (169,423,826)	\$ (190,163,264)
Total Actuals - Property Tax	(64,851,043)	(77,967,230)	(101,577,780)
<b>Collections As % of Budget</b>	<b>40.30%</b>	<b>46.02%</b>	<b>53.42%</b>
Budget Sales & Use Tax	\$ (46,100,000)	\$ (47,500,000)	\$ (49,000,000)
Total Actuals - Sales & Use Tax	(7,652,517)	(7,950,045)	(9,035,722)
<b>Collections As % of Budget</b>	<b>16.60%</b>	<b>16.74%</b>	<b>18.44%</b>

# REVENUES BY DEPARTMENT





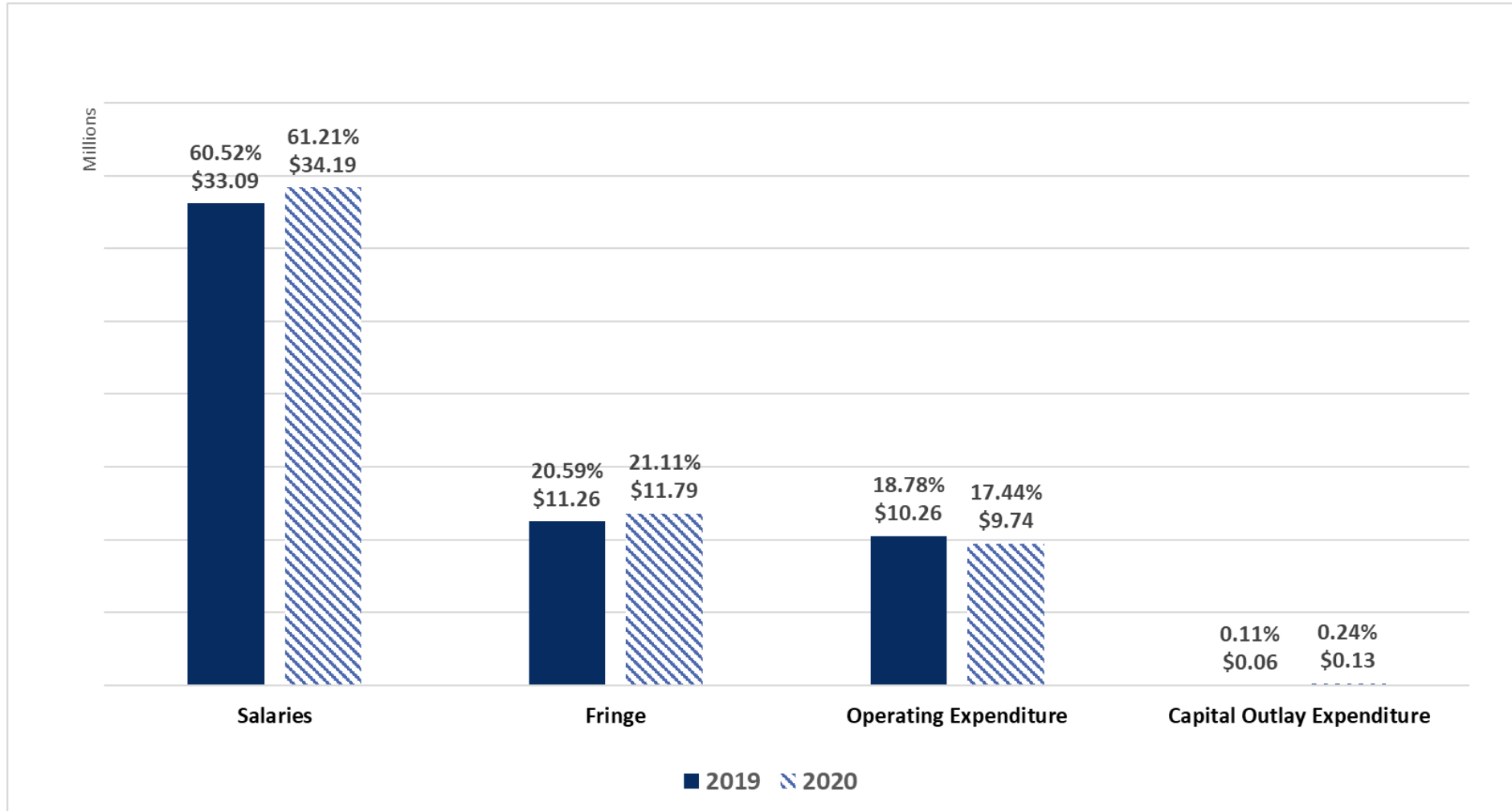
# Expenditures

# EXPENDITURE SUMMARY BY FUND TYPE



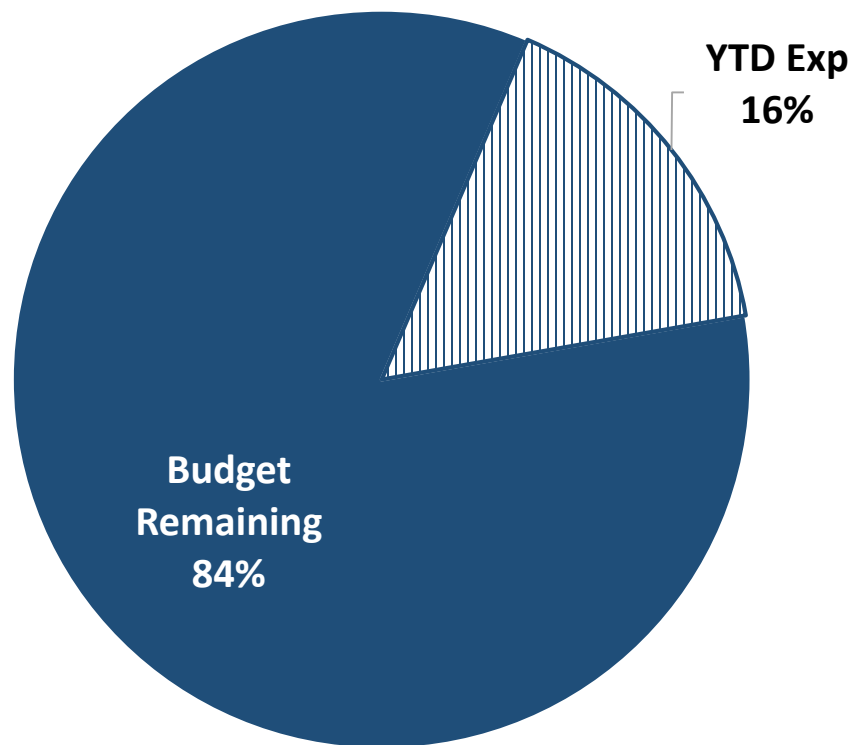
EXPENDITURES	MTD ACTUALS	YTD ACTUALS
AP-BASIC SUPERVISION	\$ 416,261	\$ 1,586,282
AP-COMMUNITY CORRECTIONS	37,466	547,252
AP-COUNTY FUNDING	4,801	6,889
AP-COUNTY GRANTS	12,215	37,188
AP-DIVERSION TARGET PROGRAM	419,076	1,165,668
AP-OTHER GRANTS	21,471	62,793
AP-PR BOND	2,032	6,104
AP-PROG PARTICIPANTS	347	1,463
AP-TREATMENT ALT TO INCARCERATION	89,397	268,635
CAPITAL PROJECTS FUND	394,159	607,254
<b>COUNTY GENERAL FUND</b>	<b>21,279,348</b>	<b>55,868,541</b>
COUNTY GRANTS	1,557,542	4,313,109
ENTERPRISE FUND	408,298	637,666
INTERNAL SERVICE	2,486,015	5,961,559
SPECIAL REVENUE	1,662,116	4,411,358
<b>Total</b>	<b>\$ 28,790,543</b>	<b>\$ 75,481,760</b>

# GENERAL FUND EXPENDITURE BY TYPE



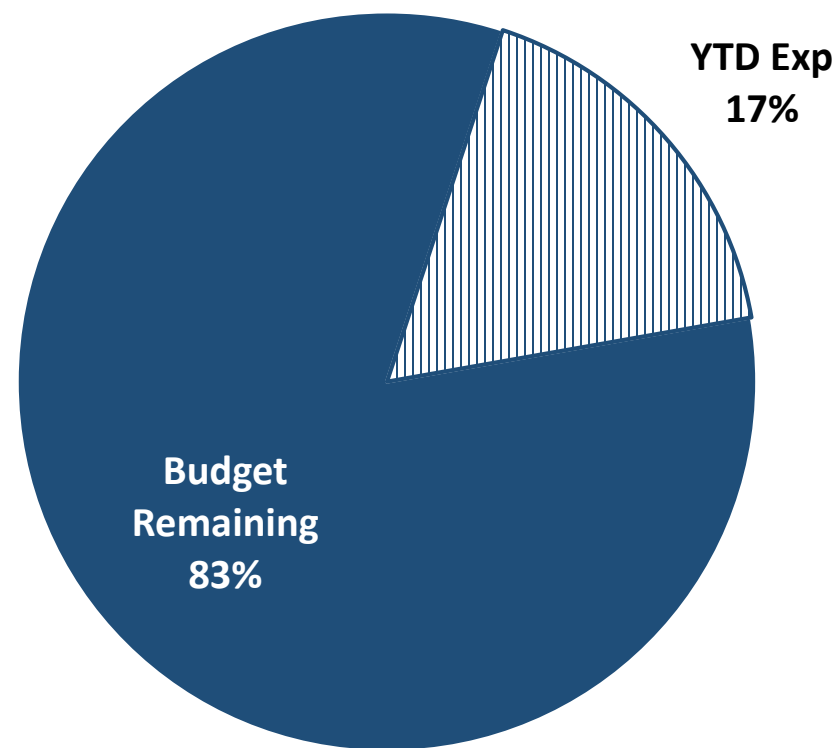
# Percentage of General Fund Expenditures YTD

## Fiscal Year 2020



■ Budget Remaining    ▨ YTD Exp

## Fiscal Year 2019



■ Budget Remaining    ▨ YTD Exp

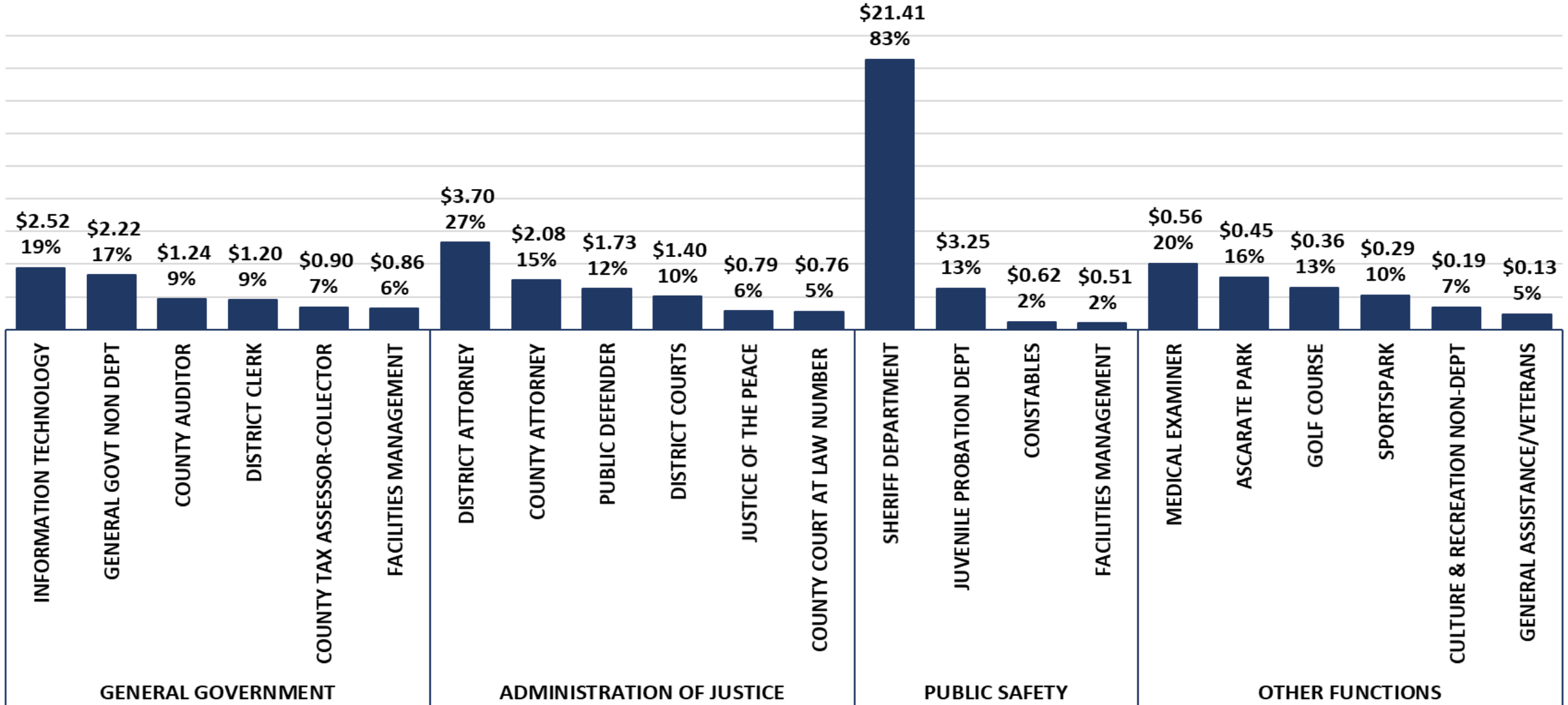


# GENERAL FUND EXPENDITURE BY FUNCTION

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
GENERAL GOVERNMENT	\$110,582,835	\$5,443,779	\$13,325,848	12.05%
ADMINISTRATION OF JUSTICE	74,042,587	5,321,270	13,864,795	18.73%
PUBLIC SAFETY	133,367,227	9,449,709	25,890,818	19.41%
HEALTH AND WELFARE	8,742,662	465,878	1,138,276	13.02%
COMMUNITY SERVICES	381,520	-	-	0.00%
RESOURCE DEVELOPMENT	8,807,977	76,195	184,786	2.10%
CULTURE AND RECREATION	7,591,733	438,588	1,363,964	17.97%
PUBLIC WORKS	10,798,199	83,929	100,053	0.93%
<b>Total</b>	<b>\$354,314,740</b>	<b>\$21,279,348</b>	<b>\$55,868,541</b>	<b>15.77%</b>

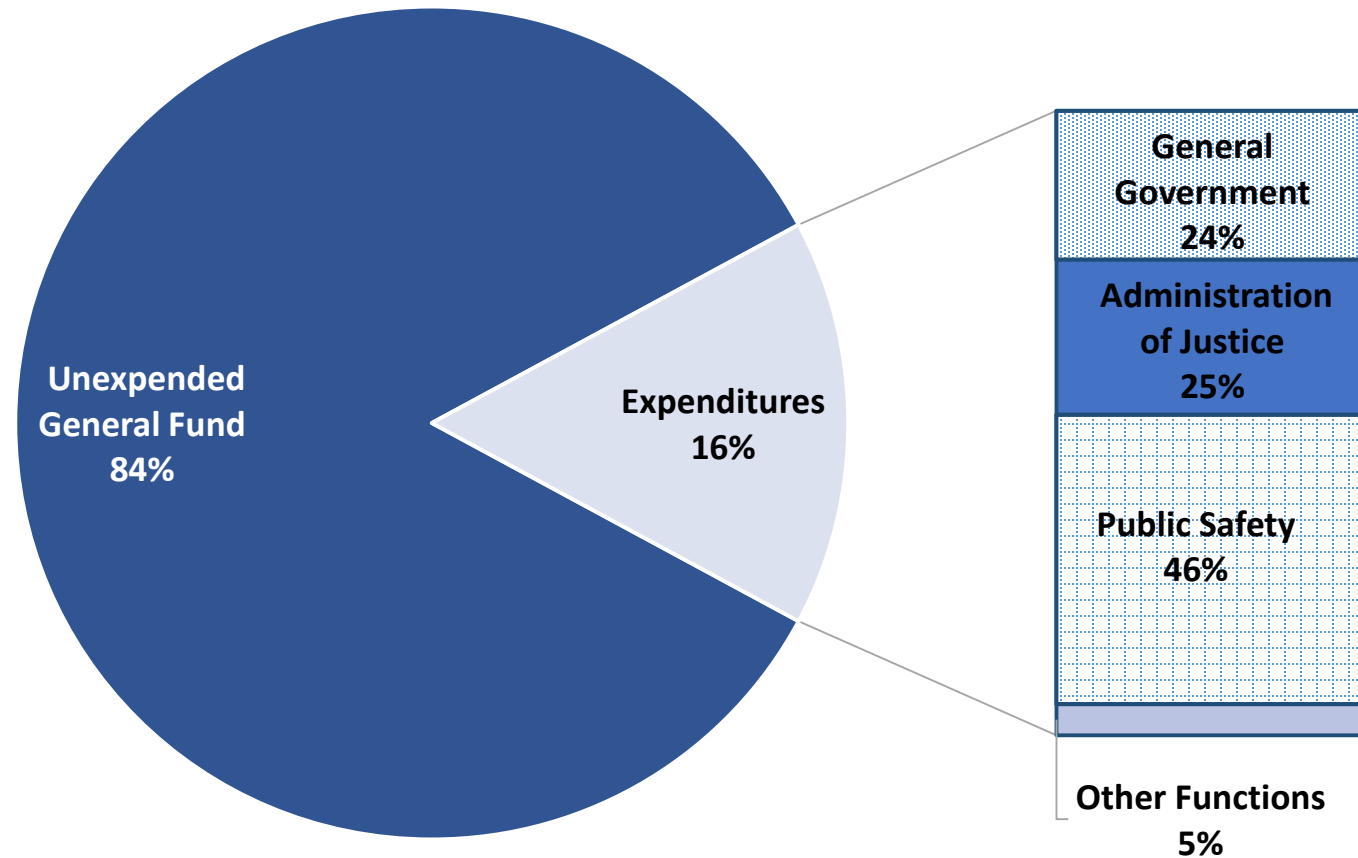
\*FM3 -25.00% of the fiscal year is expired

# GENERAL FUND EXPENDITURES BY DEPARTMENT





# Percentage of General Fund Expended YTD Fiscal Year 2020





# Fund Balance

## County Auditor's Financial Forecast As of December 31, 2019, FM03 (Unaudited)

