



UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED
December 31, 2020*

Executive Financial Summary

	December 2020	YTD	YTD % of Budget
All Funds			
Revenues	\$115,919,541	\$154,030,866	35.67%
Expenses	50,328,409	96,808,613	16.91%
General Fund			
Revenues	\$98,777,585	\$125,247,216	40.15%
Expenses	36,204,102	69,337,210	19.24%

The percentage of budget excludes \$35M for emergencies

Condensed Financial Report

For the Month Ended December 31, 2020

**El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report
for the month ended December 31, 2020**

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$ 153,167,780	\$ 395,721,628	\$ 69,337,210	\$ 7,182,614	\$ 319,201,804
Special Revenue	27,399,526	55,803,651	5,284,392	5,812,021	44,707,238
Debt Service	11,963,790	19,807,243	-	-	19,807,243
Enterprise	17,118,854	4,145,325	402,918	109,363	3,633,044
Internal Service (non-budgeted)	1,623,889	41,261	7,067,073	121,226	-
Total Year to Date (YTD)	\$ 211,273,839	\$ 475,519,108	\$ 82,091,593	\$ 13,225,224	\$ 387,349,329
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$ 25,690,568	\$ 248,457,257	\$ 221,998,771	\$ 4,862,449	\$ 21,596,037
Grants	18,454,870	222,128,382	148,204,360	6,561,940	67,362,082
Agency EPC-CSCD		14,123,616	4,005,611	177,972	9,940,033
Total Life to Date (LTD)	\$ 44,145,438	\$ 484,709,255	\$ 374,208,742	\$ 11,602,361	\$ 98,898,152

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>

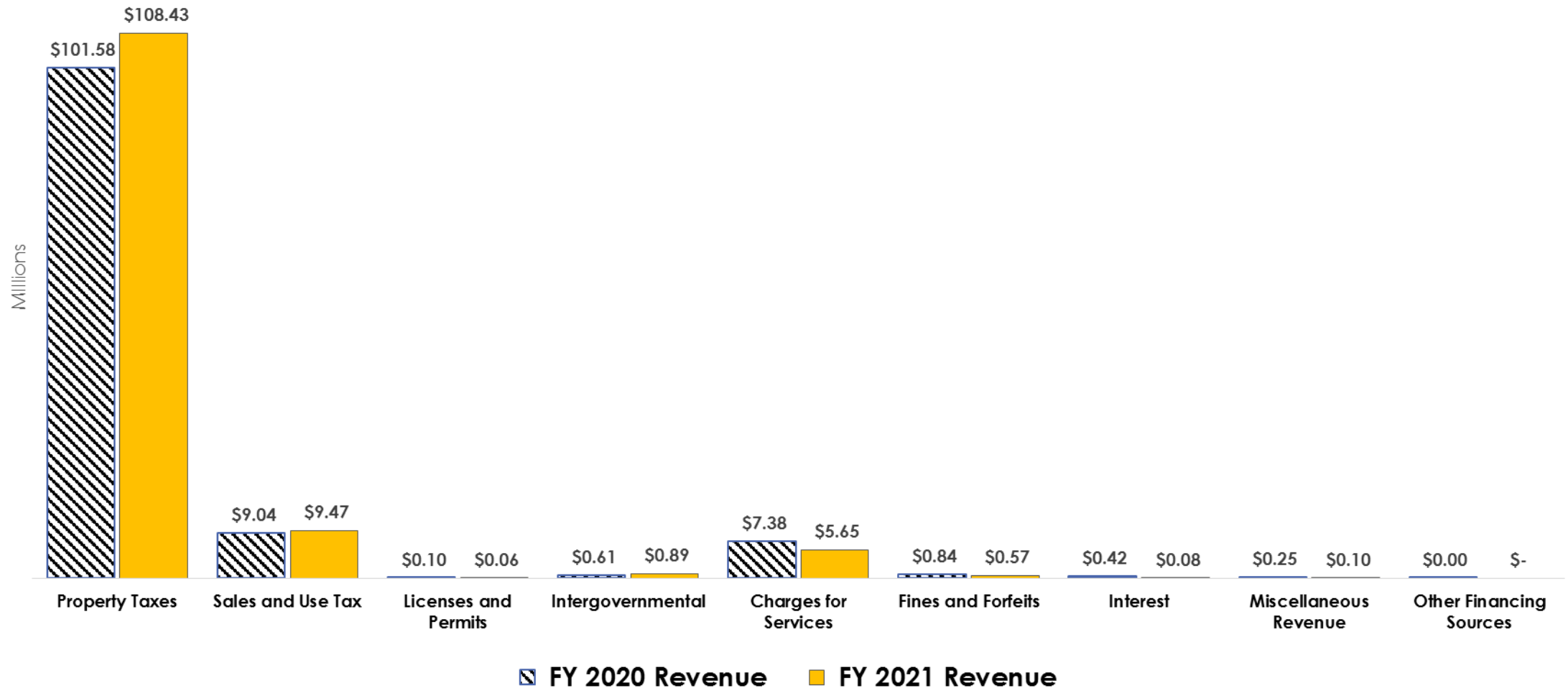
Revenues



Revenue Summary by Fund Type

REVENUES	MTD ACTUALS	YTD ACTUALS
AGENCY FUND	(1,527)	(6,490)
AP-BASIC SUPERVISION	(896,724)	(1,116,525)
AP-COMMUNITY CORRECTIONS	(326,795)	(326,795)
AP-COUNTY FUNDING	(4,832)	(7,778)
AP-COUNTY GRANTS	(12,307)	(33,235)
AP-DIVERSION TARGET PROGRAM	(985,366)	(997,665)
AP-OTHER GRANTS	4,105	(22,182)
AP-PROG PARTICIPANTS	(50)	(1,066)
AP-RESTITUTION TO VICTIM	(65)	(202)
AP-SUBSTANCE ABUSE FELONY PUNISHMENT FUND	(2,073)	(21,834)
AP-TREATMENT ALT TO INCARCERATION	(252,097)	(252,097)
CAPITAL PROJECTS FUND	(5,027)	(17,310)
COUNTY GENERAL FUND	(98,777,585)	(125,247,216)
COUNTY GRANTS	(1,691,937)	(3,540,309)
DEBT SERVICE	(7,773,791)	(9,331,502)
ENTERPRISE FUND	(235,212)	(349,423)
INTERNAL SERVICE	(3,230,251)	(7,115,991)
SPECIAL REVENUE	(1,728,007)	(5,643,247)
TOTAL	\$ (115,919,541)	\$ (154,030,866)

General Fund Revenue by Source



Amounts are in Millions

General Fund Revenue by Source YTD as of FM3

Revenue Source	FY 2021 Revenue	FY 2020 Revenue	Increase/(Decrease) over prior year actuals
Property Taxes	\$ (108,425,187)	\$ (101,577,780)	\$ 6,847,408
Sales and Use Tax	(9,468,424)	(9,035,722)	432,702
Bingo Tax	(6,423)	-	6,423
Licenses and Permits	(55,383)	(95,523)	(40,140)
Intergovernmental	(886,827)	(614,696)	272,131
Charges for Services	(5,653,265)	(7,379,919)	(1,726,655)
Fines and Forfeits	(571,395)	(844,706)	(273,311)
Interest	(76,540)	(416,617)	(340,078)
Miscellaneous Revenue	(103,773)	(250,736)	(146,963)
Other Financing Sources	-	(826)	(826)
Total	\$ (125,247,216)	\$ (120,216,525)	\$ 5,030,691

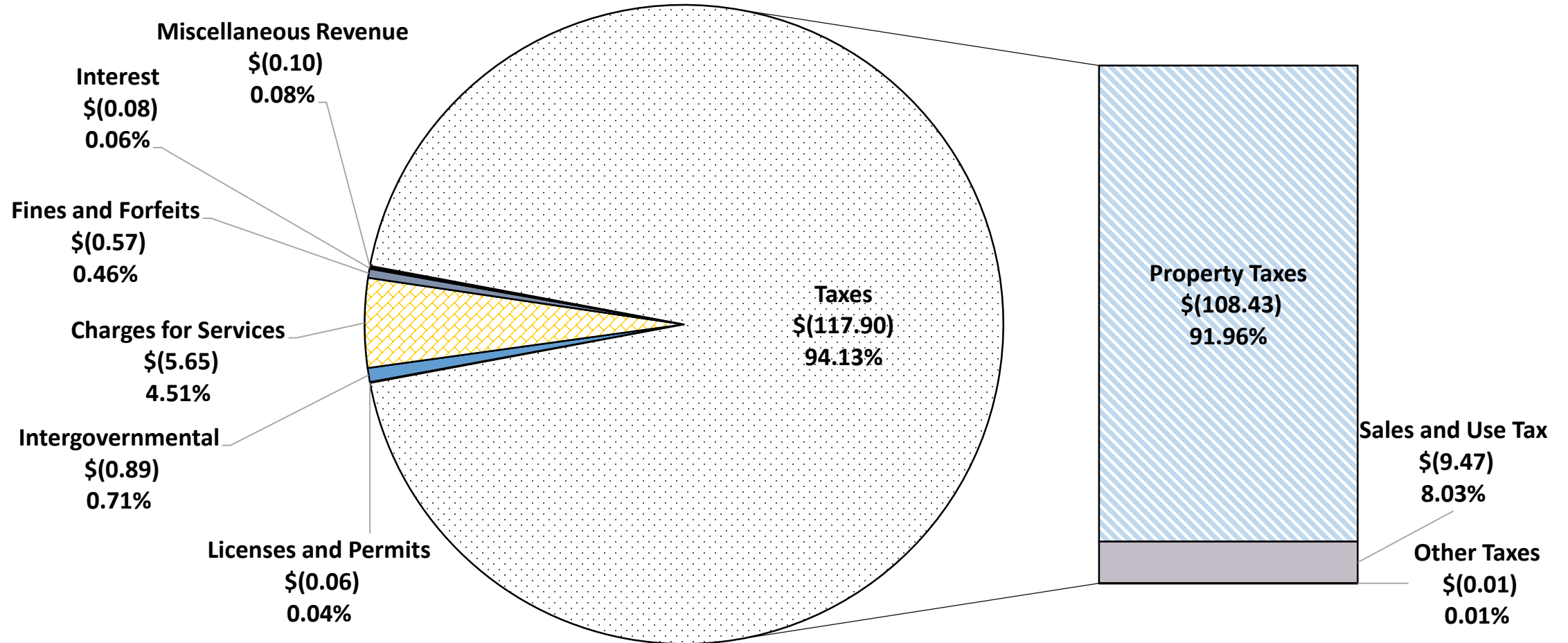
General Fund Revenue by Source

Budget to Actual YTD as of FM3

Revenue by Source	Revised Budget	FM3	YTD Actuals	YTD % of Est. Budget Collected
Property Taxes	\$ (205,466,716)	\$ (90,898,893)	\$ (108,425,187)	52.77%
Sales and Use Tax	\$ (49,411,665)	\$ (4,438,976)	\$ (9,468,424)	0.19
Sales and Use Tax-ST Motor Vehicle	\$ (5,168,718)	\$ -	\$ -	-
Bingo Tax	\$ (25,000)	\$ -	\$ (6,423)	0.26
State Mixed Beverage Tax	\$ (2,500,000)	\$ -	\$ -	-
Vehicle Inventory Taxes	\$ (35,000)	\$ -	\$ -	-
Licenses and Permits	\$ (292,000)	\$ (27,745)	\$ (55,383)	0.19
Intergovernmental	\$ (7,686,434)	\$ (612,023)	\$ (886,827)	0.12
Charges for Services	\$ (33,659,357)	\$ (2,529,456)	\$ (5,653,265)	0.17
Fines and Forfeits	\$ (4,247,669)	\$ (188,110)	\$ (571,395)	0.13
Interest	\$ (1,487,885)	\$ (28,210)	\$ (76,540)	0.05
Miscellaneous Revenue	\$ (957,750)	\$ (54,172)	\$ (103,773)	0.11
Other Financing Sources	\$ (1,009,671)	\$ -	\$ -	-
Total	\$ (311,947,865)	\$ (98,777,585)	\$ (125,247,216)	40.15%

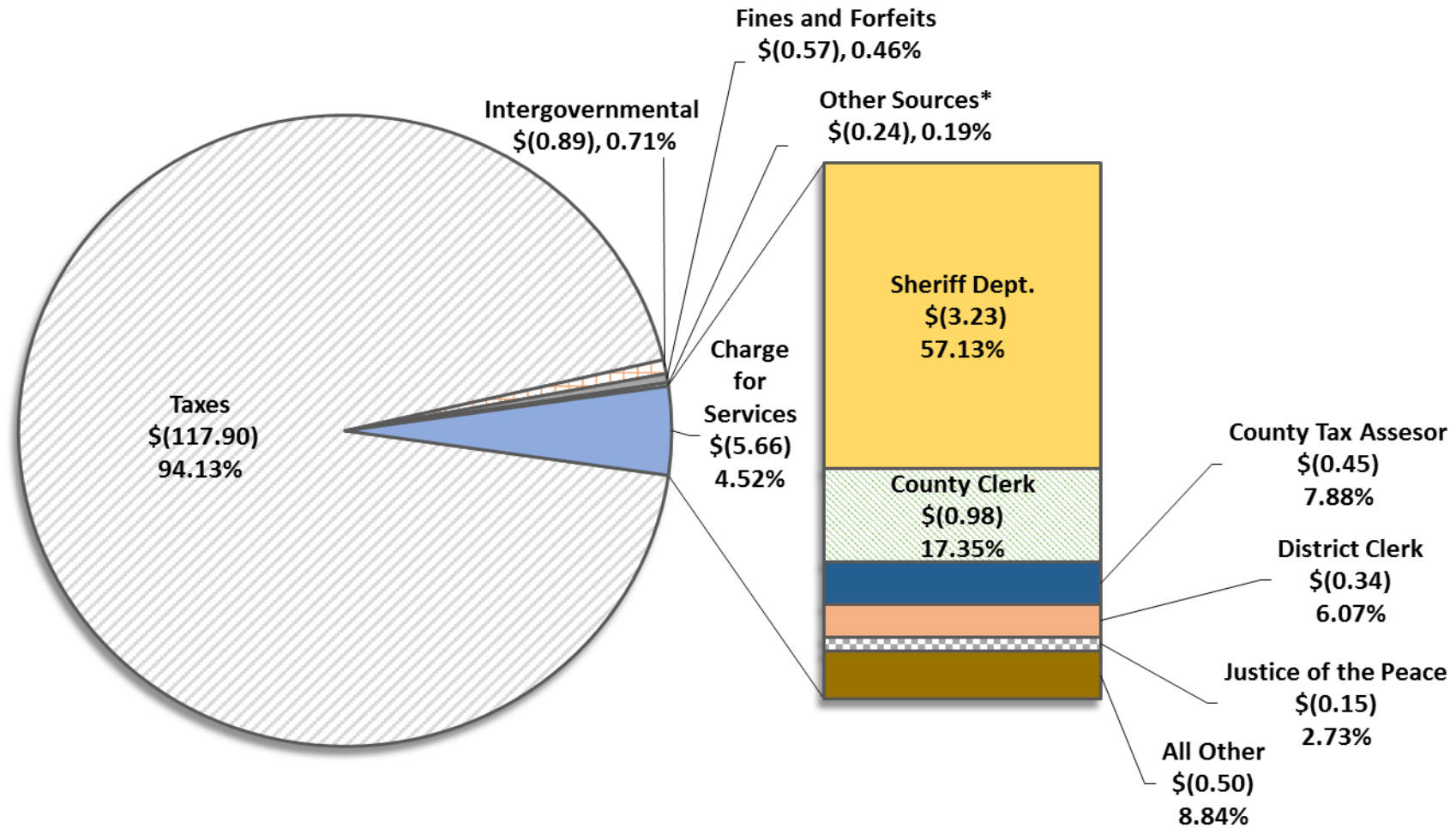
*FM3-25% of the fiscal year is expired

General Fund Revenue by Source YTD as of FM3



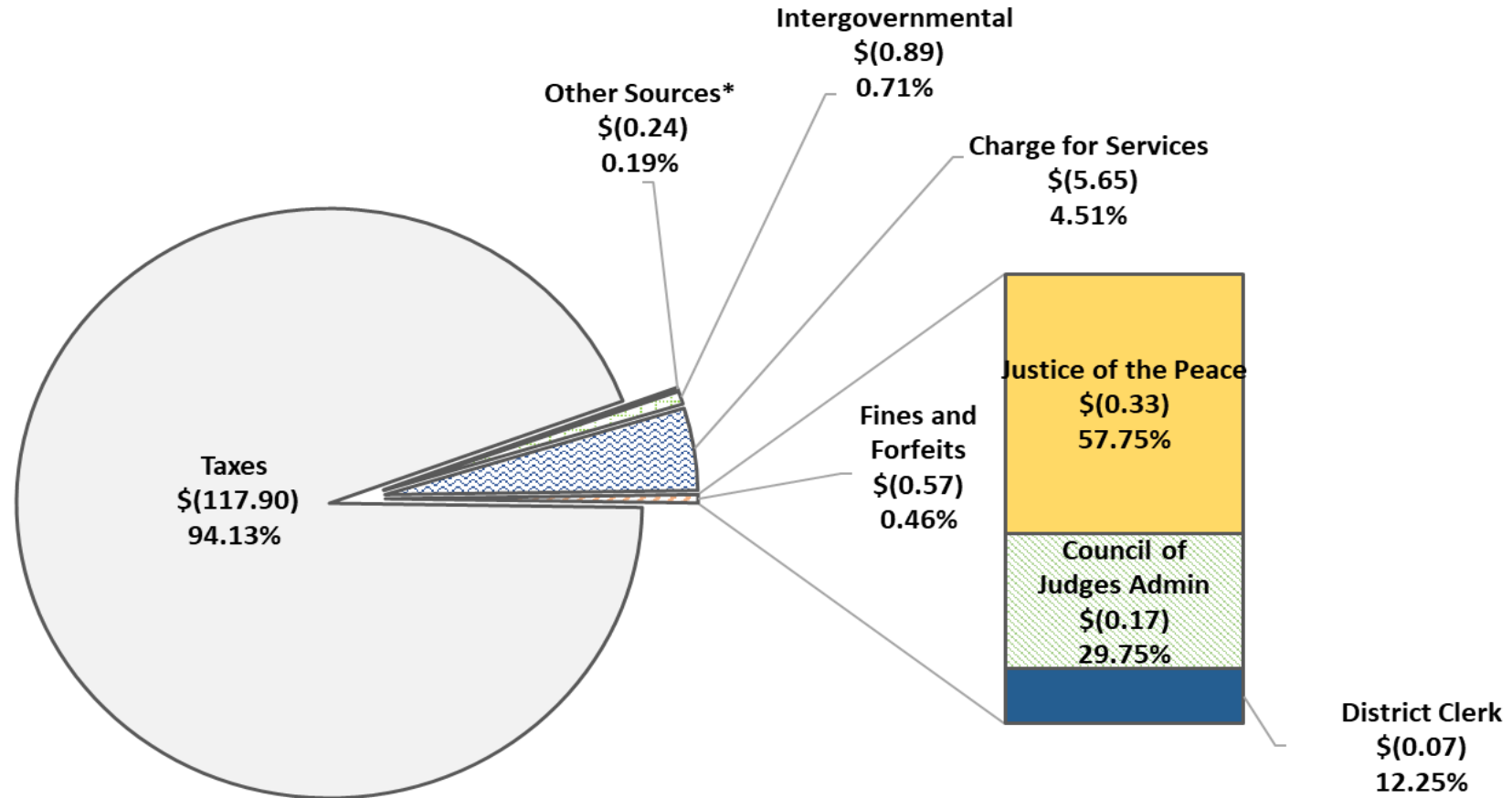
Amounts are in Millions

Percentage of Charges for Services Revenues by Department



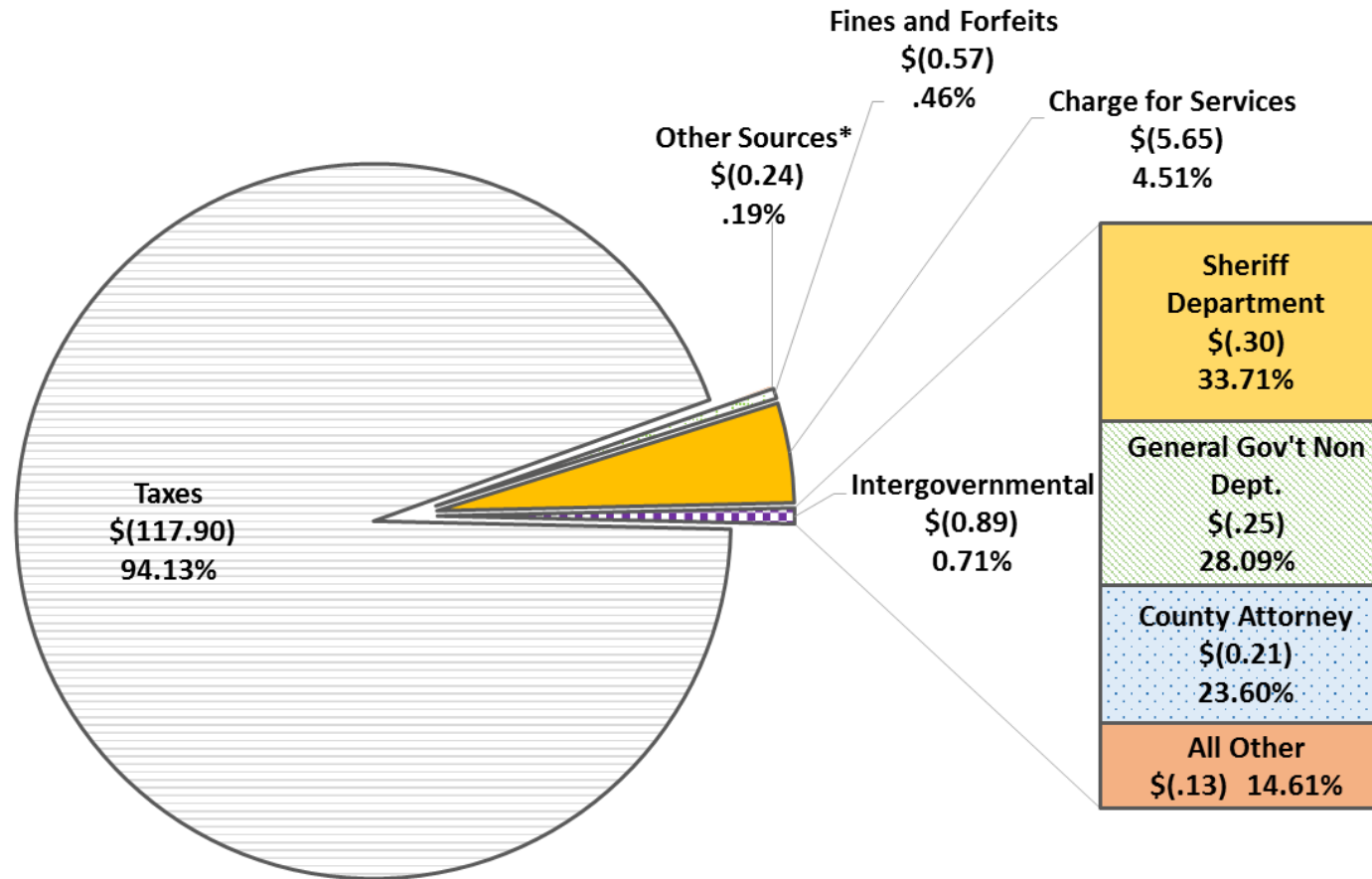
*Other Sources include Misc. Rev, Interest, Licenses & Permits
 Amounts are in Millions

Percentage of Fines and Forfeits Revenues by Department



*Other Sources include Misc. Rev, Interest, Licenses & Permits
 Amounts are in Millions

Percentage of Intergovernmental Revenues by Department



*Other Sources include Misc. Rev, Interest, Licenses & Permits
 Amounts are in Millions

3 Year Budget – Actual Revenue Comparison

Revenue YTD as of FM3 (25% of Yr Expired)

	2019	2020	2021
All Revenue Budget	\$ (276,889,578)	\$ (299,640,613)	\$ (311,947,865)
Total Revenue Actuals	(92,150,515)	(120,216,525)	(125,247,216)
Actual Collection As % of Budget	33.28%	40.12%	40.15%
Budget- Property Tax	\$ (169,423,826)	\$ (190,163,264)	\$ (205,466,716)
Total Actuals - Property Tax	(77,967,230)	(101,577,780)	(108,425,187)
Collections As % of Budget	46.02%	53.42%	52.77%
Budget Sales & Use Tax	\$ (47,500,000)	\$ (49,000,000)	\$ (49,411,665)
Total Actuals - Sales & Use Tax	(7,950,045)	(9,035,722)	(9,468,424)
Collections As % of Budget	16.74%	18.44%	19.16%

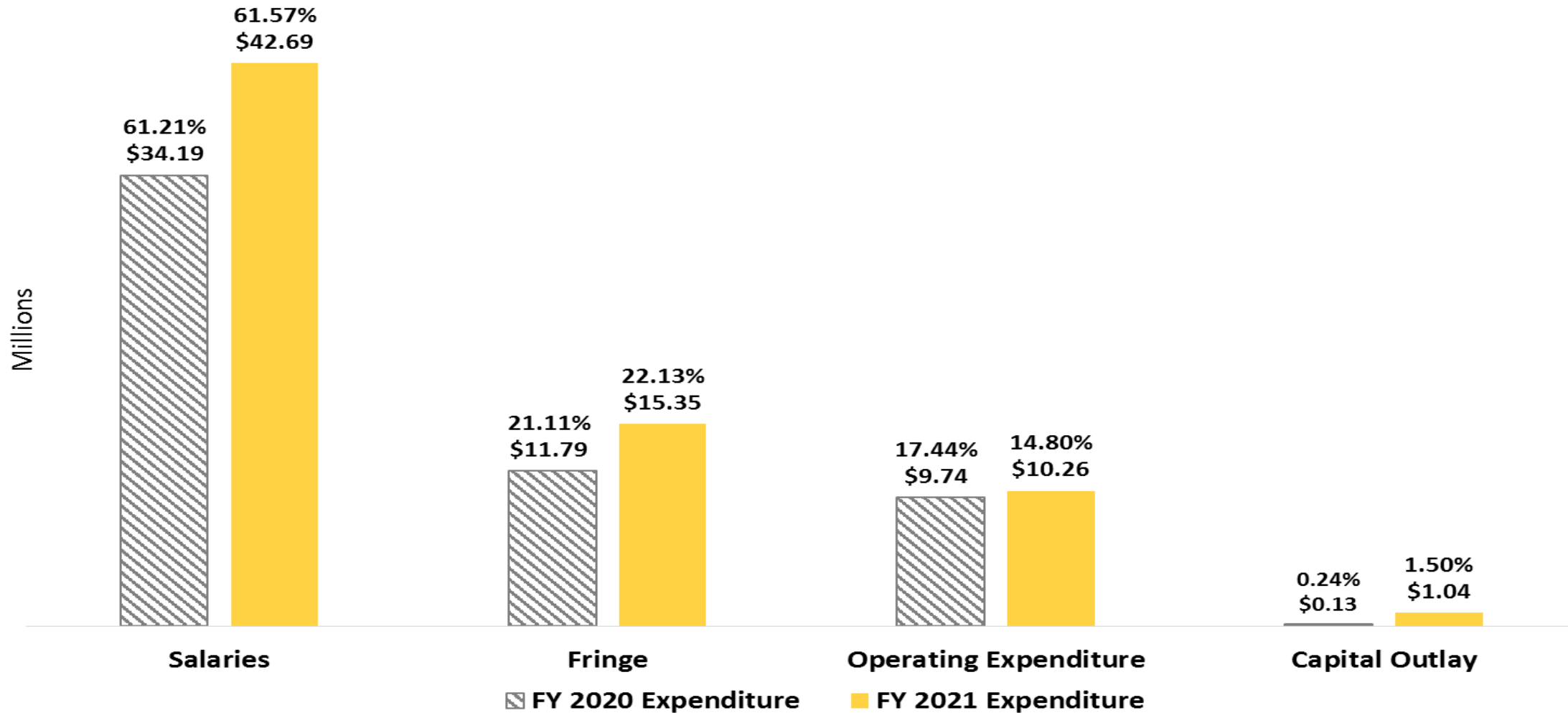
Expenditures



Expenditure Summary by Fund Type

EXPENDITURES	MTD ACTUALS	YTD ACTUALS
AP-BASIC SUPERVISION	544,130	1,098,143
AP-COMMUNITY CORRECTIONS	78,567	207,873
AP-COUNTY FUNDING	6,931	14,911
AP-COUNTY GRANTS	18,460	42,551
AP-DIVERSION TARGET PROGRAM	440,976	953,474
AP-OTHER GRANTS	70,776	70,961
AP-PR BOND	3,069	6,344
AP-PROG PARTICIPANTS	-	96
AP-TREATMENT ALT TO INCARCERATION	125,034	258,950
CAPITAL PROJECTS FUND	396,871	917,877
COUNTY GENERAL FUND	36,204,102	69,337,210
COUNTY GRANTS	6,276,083	11,148,302
ENTERPRISE FUND	295,427	408,533
INTERNAL SERVICE	3,095,989	7,067,073
SPECIAL REVENUE	2,771,993	5,276,316
TOTAL	50,328,409	96,808,613

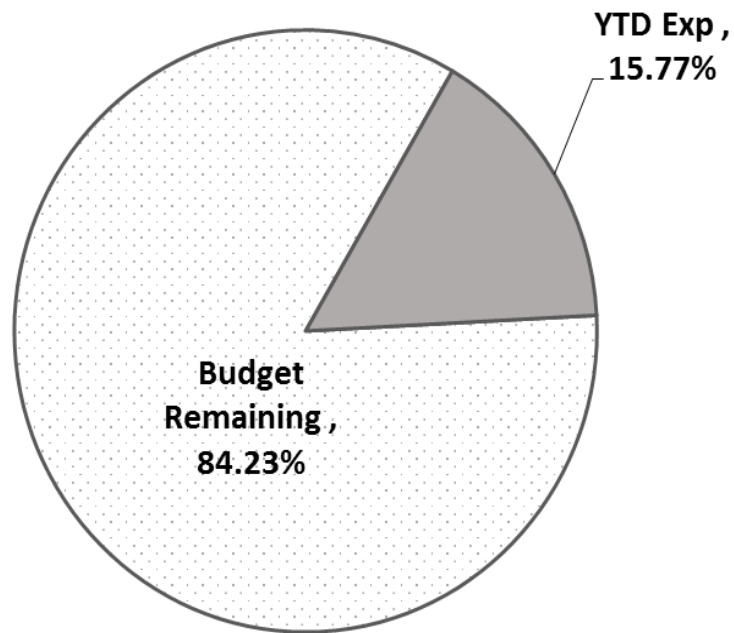
General Fund by Expenditure Type YTD



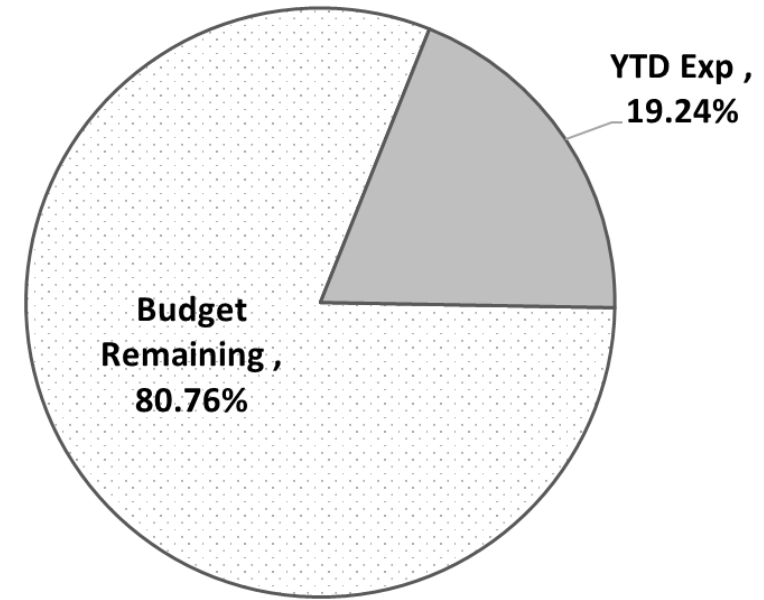
Amounts are in Millions

Percentage of General Fund Expenditures YTD

Fiscal Year 2020



Fiscal Year 2021



*(Note the FY2020 Revised Budget in General Fund excludes \$29M for emergencies) and FY2021 excludes \$35M for emergencies)

General Fund Expenditures by Function

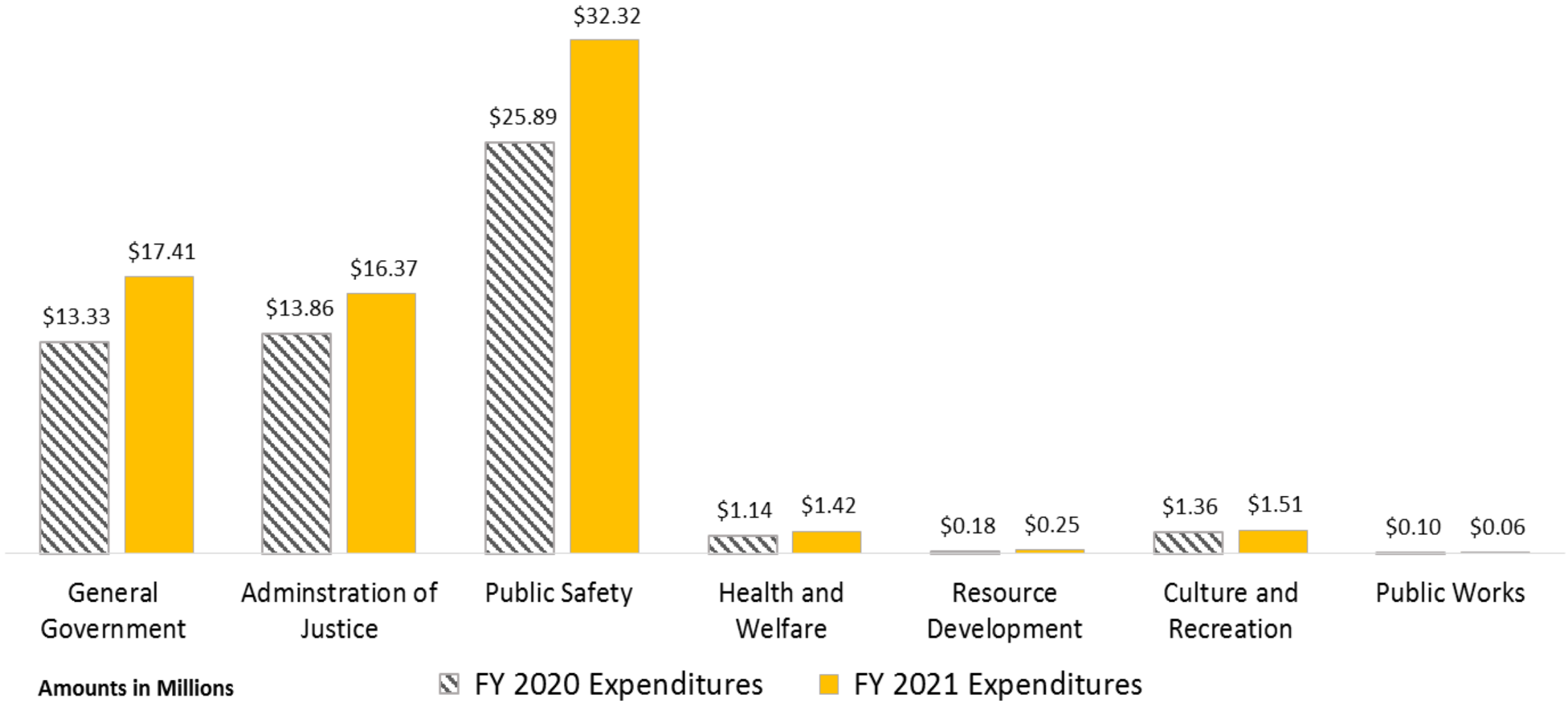
Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
GENERAL GOVERNMENT	\$104,290,260	\$8,786,225	\$17,413,270	16.70%
ADMINISTRATION OF JUSTICE	79,382,063	8,230,405	16,365,199	20.62%
PUBLIC SAFETY	136,569,143	17,482,797	32,324,506	23.67%
HEALTH AND WELFARE	9,436,855	769,098	1,419,575	15.04%
COMMUNITY SERVICES	665,089	-	-	0.00%
RESOURCE DEVELOPMENT	10,648,108	132,043	249,760	2.35%
CULTURE AND RECREATION	7,710,438	772,549	1,509,417	19.58%
PUBLIC WORKS	11,721,865	30,986	55,482	0.47%
Total	\$360,423,823	\$36,204,102	\$69,337,210	19.24%

*FM3-25% of the fiscal year is expired

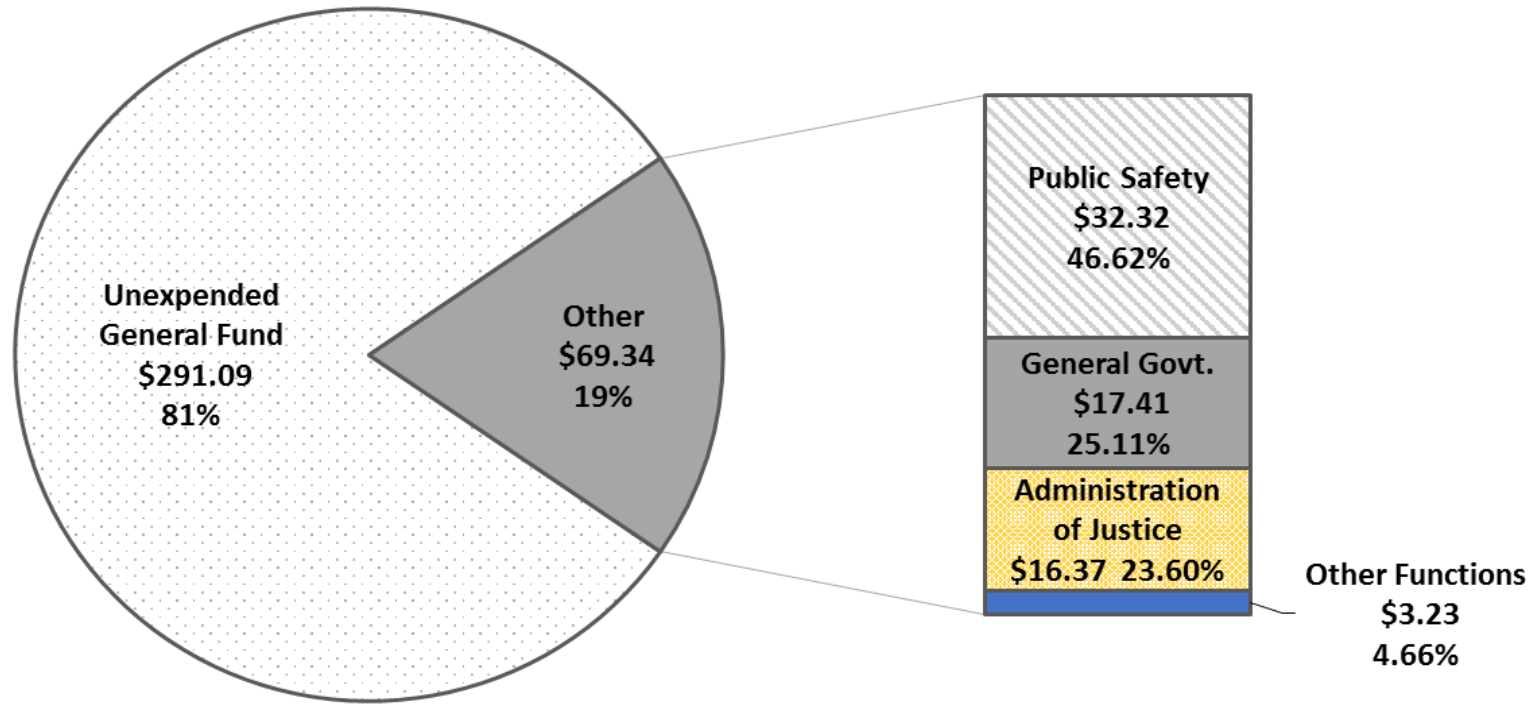
General Fund Expenditure Comparison

Function	FY 2021 Expenditures	FY 2020 Expenditures	Increase/(Decrease) Over Prior Year Acuals	% Change
General Government	\$ 17,413,270	\$ 13,325,848	\$ 4,087,422	30.67%
Adminstration of Justice	16,365,199	13,864,795	2,500,404	18.03%
Public Safety	32,324,506	25,890,818	6,433,688	24.85%
Health and Welfare	1,419,575	1,138,276	281,300	24.71%
Resource Development	249,760	184,786	64,974	35.16%
Culture and Recreation	1,509,417	1,363,964	145,453	10.66%
Public Works	55,482	100,053	(44,571)	-44.55%
Total	\$ 69,337,210	\$ 55,868,541	\$ 13,468,669	24.11%

General Fund Expenditures Comparison by Function

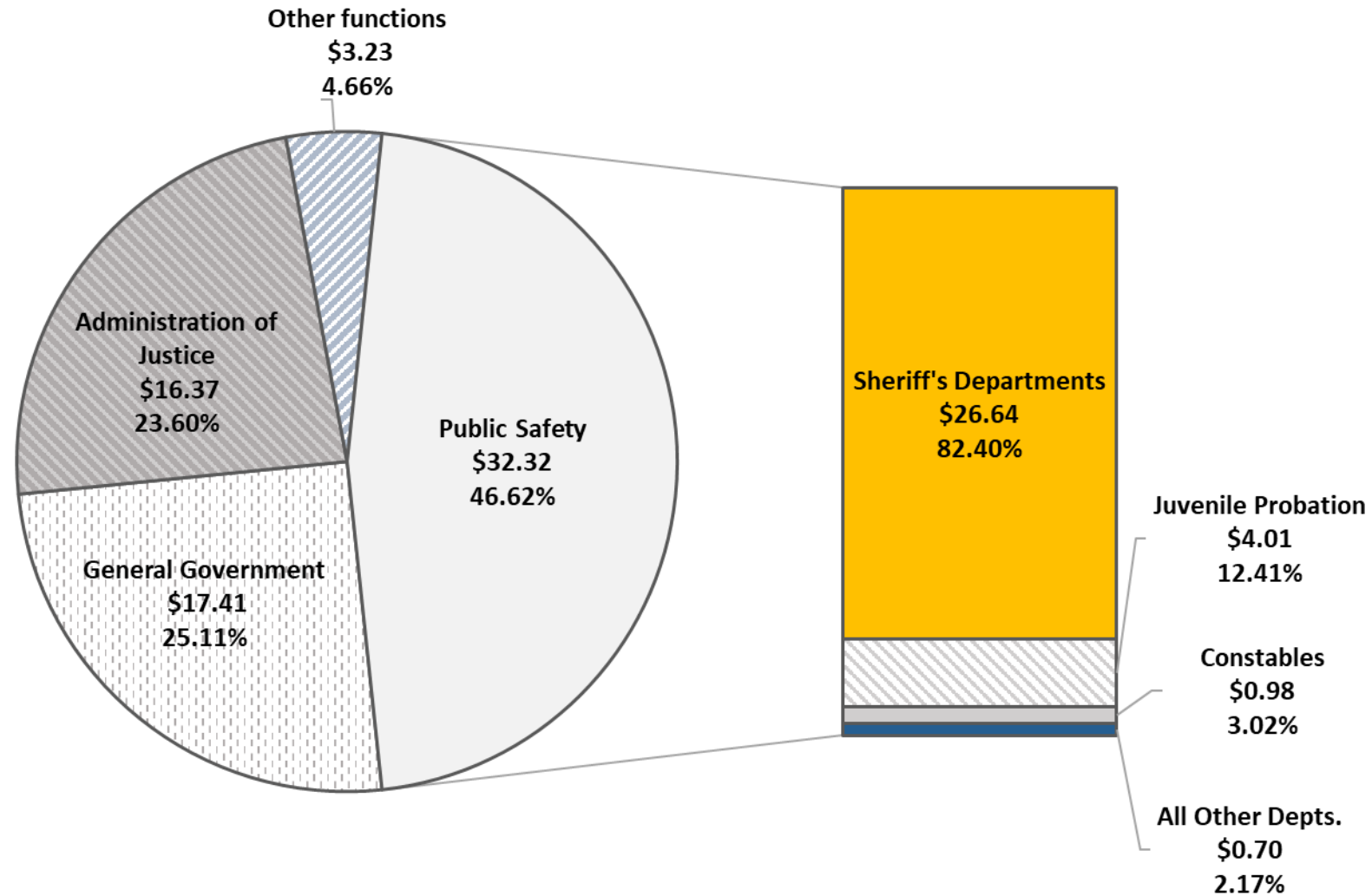


Percentage of General Fund Expended YTD Fiscal Year 2021



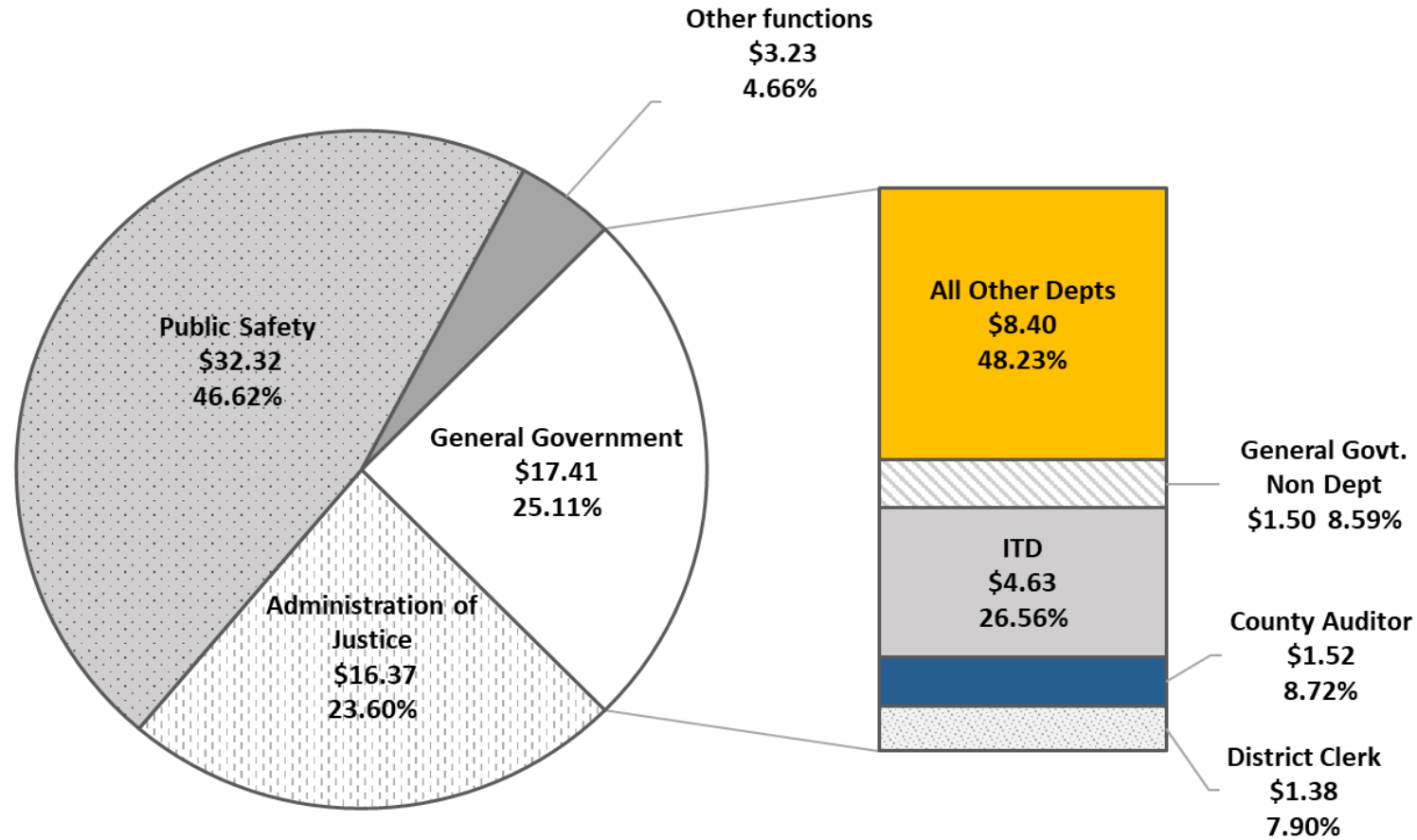
*(Note the FY2021 Revised Budget in General Fund excludes \$35M for emergencies)
Amounts are in Millions

Percentage of Public Safety Departments Expended YTD



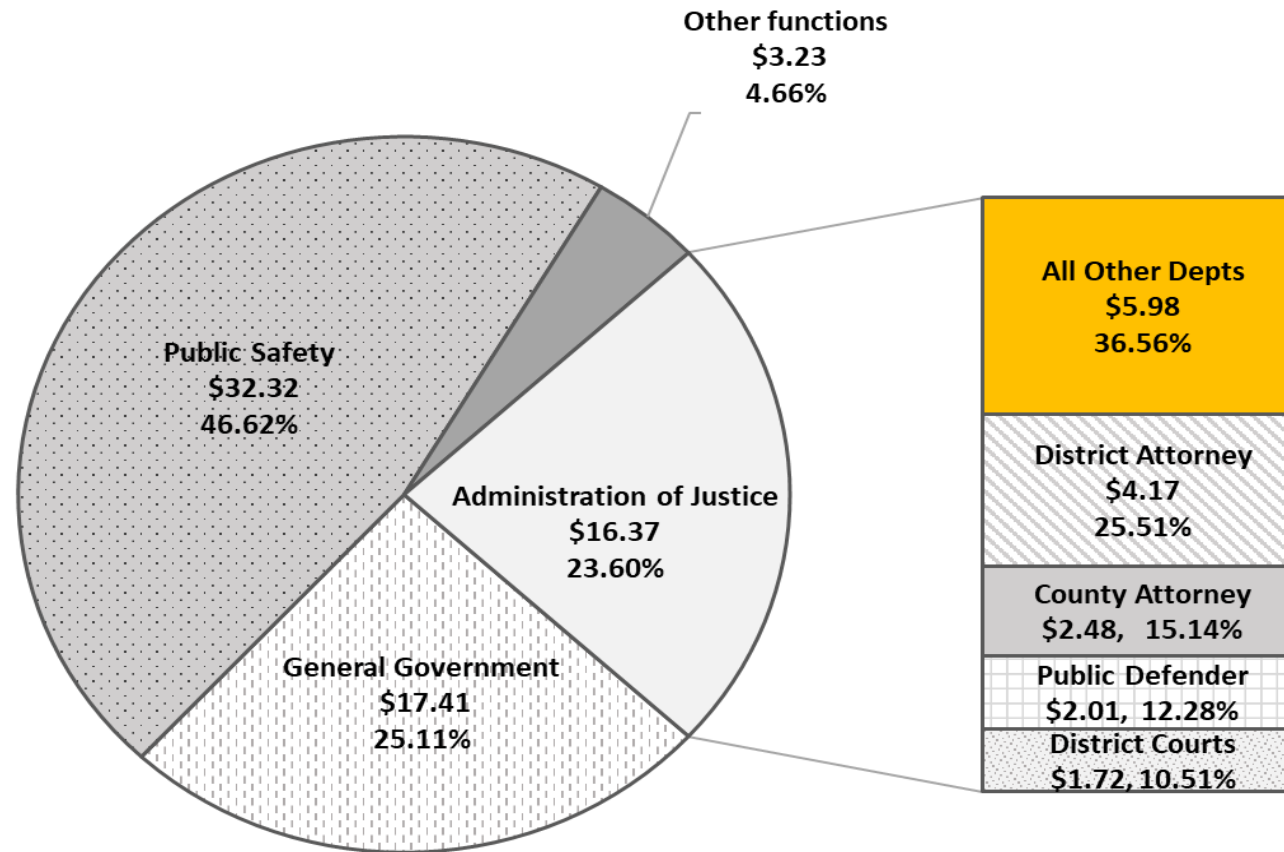
Amounts are in Millions

Percentage of General Government Departments Expended YTD



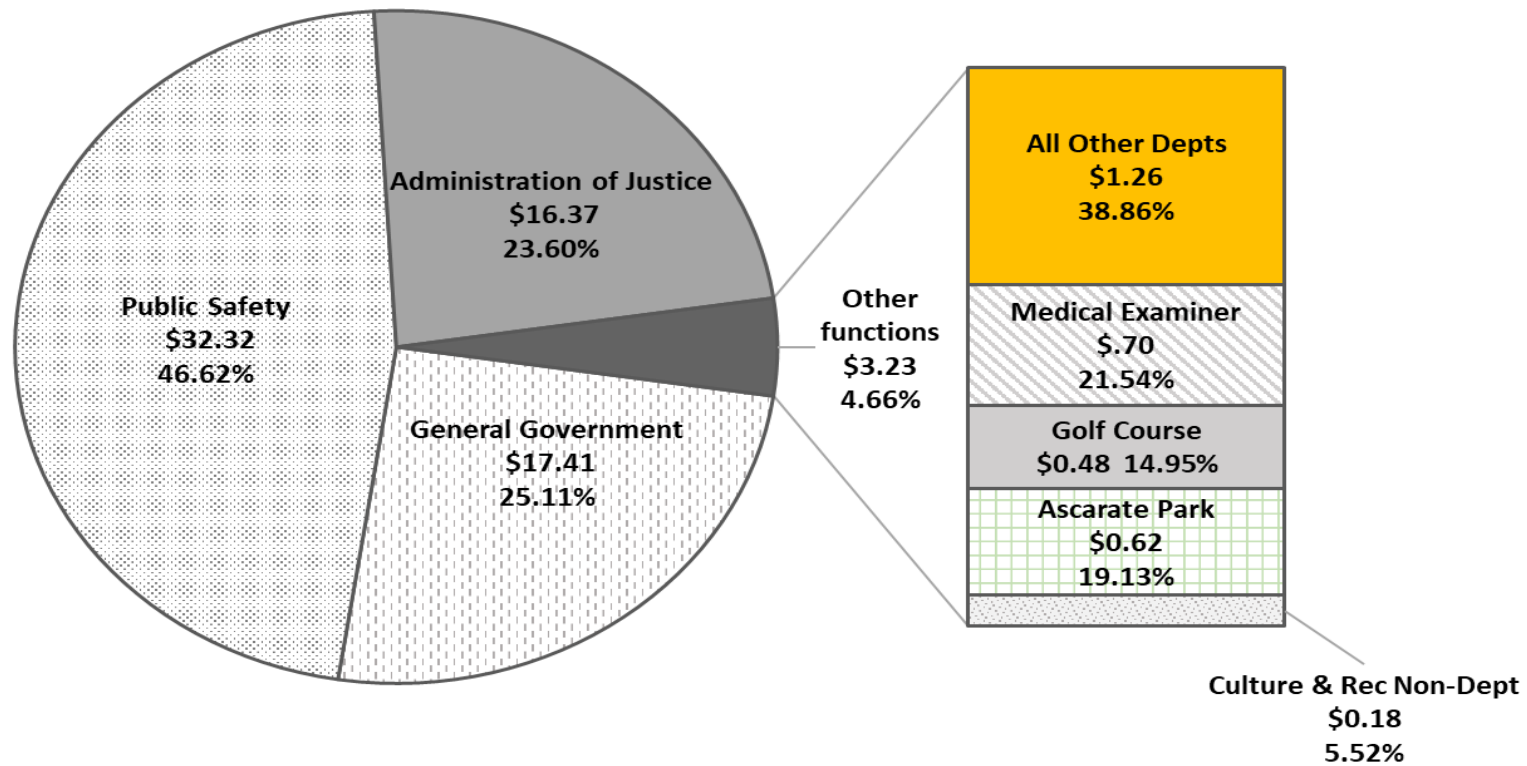
Amounts are in Millions

Percentage of Administration of Justice Departments Expended YTD



Amounts are in Millions

Percentage of Other Functions Expended YTD



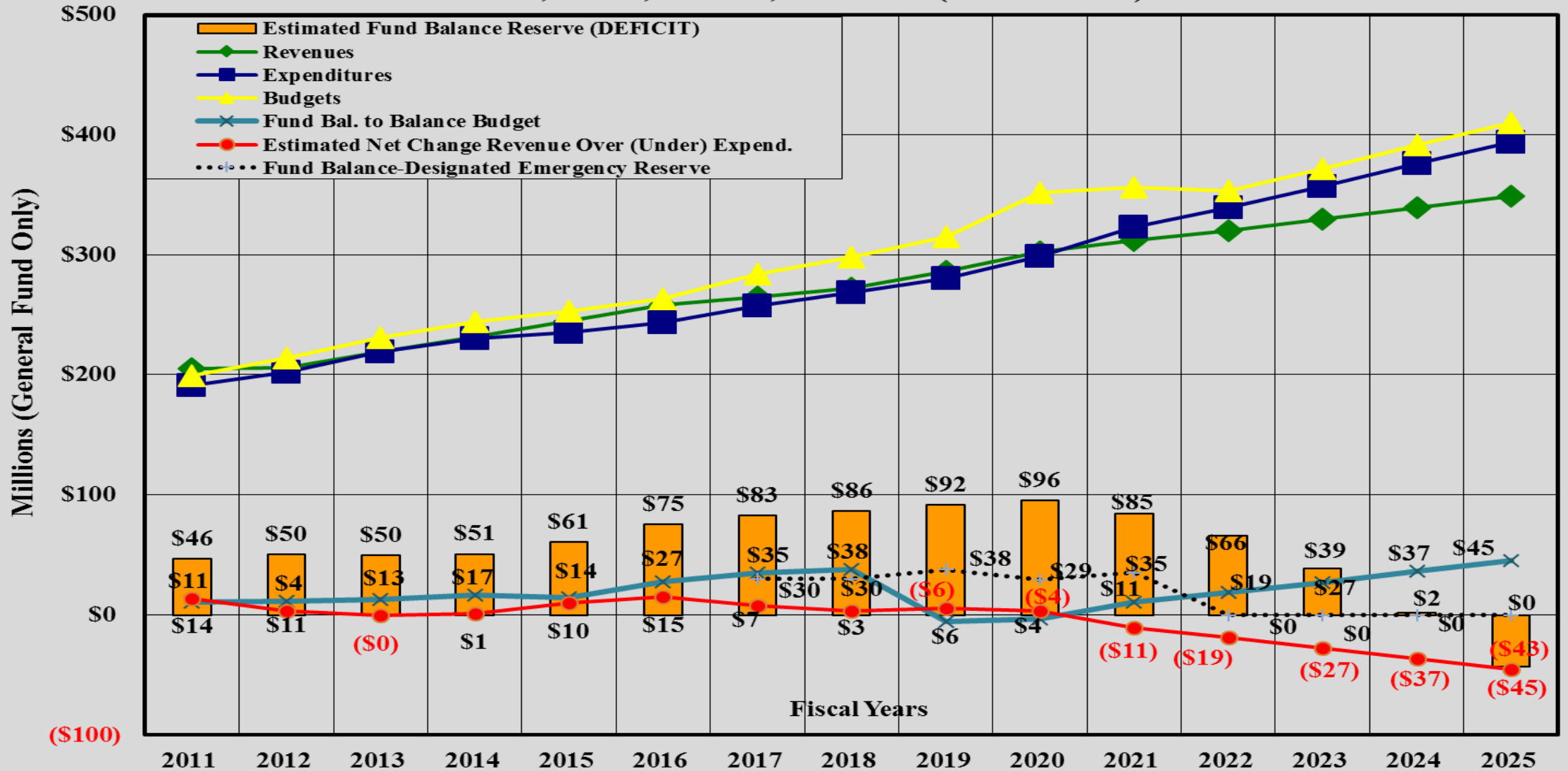
Amounts are in Millions

Fund Balance



County Auditor's Financial Forecast

General Funds Historical and Projected Trends (Includes COVID-19 Impacts)
As of December 31, 2020, FM03, FY2021 (Unaudited) Pre-CAFR



(\$100)



Questions?

