



# UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED  
July 31, 2021*

# Executive Financial Summary

	July 2021	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$24,041,110	\$496,867,001	78.11%
Expenses	\$53,472,305	\$384,251,714	54.81%
<b>General Fund</b>			
Revenues	\$9,963,890	\$290,049,651	74.07%
Expenses	\$39,058,882	\$251,928,248	67.50%

The percentage of budget excludes \$35M for emergencies



# Condensed Financial Report

## For the Month Ended July 31, 2021

**El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report  
for the month ended July 31, 2021**

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$133,728,858	\$397,556,401	\$251,928,248	\$8,968,919	\$136,659,233
Special Revenue	32,167,476	55,716,817	21,793,643	9,904,361	24,018,812
Debt Service	5,223,356	19,807,243	16,109,083	-	3,698,160
Enterprise	17,055,850	4,143,551	2,202,584	221,059	1,719,908
Internal Service (non-budgeted)	290,490	41,261	26,726,914	119,758	-
<b>Total Year to Date (YTD)</b>	<b>\$188,466,030</b>	<b>\$477,265,273</b>	<b>\$318,760,473</b>	<b>\$19,214,097</b>	<b>\$166,096,114</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$30,303,492	\$261,090,692	\$231,782,714	\$8,521,956	\$20,786,022
Grants	92,975,596	327,130,737	181,255,699	8,273,155	137,601,882
Agency EPC-CSCD	-	14,354,908	10,231,217	671,172	3,452,519
<b>Total Life to Date (LTD)</b>	<b>\$123,279,088</b>	<b>\$602,576,336</b>	<b>\$423,269,630</b>	<b>\$17,466,283</b>	<b>\$161,840,423</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>

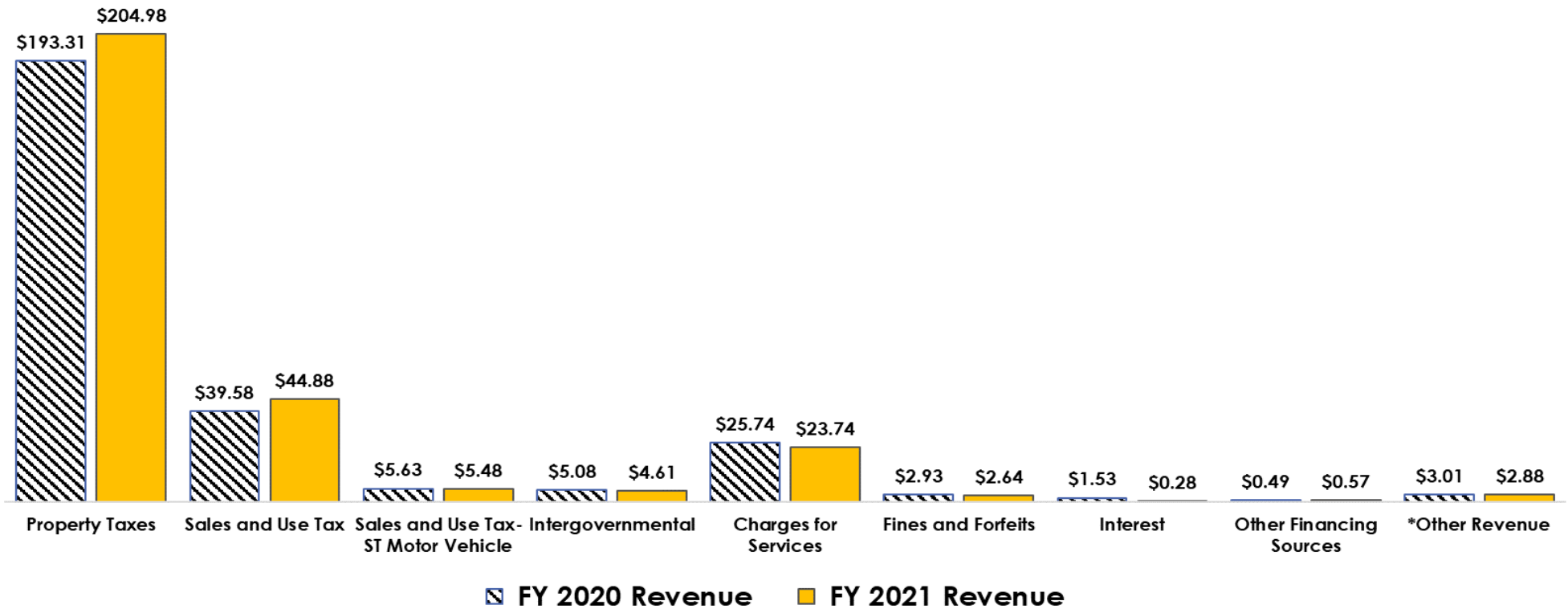
# *Revenues*



# Revenue Summary by Fund Type

REVENUES	MTD ACTUALS	YTD ACTUALS
AGENCY FUND	(\$974)	\$88,931
AP-BASIC SUPERVISION	(185,774)	(4,066,524)
AP-COMMUNITY CORRECTIONS	-	(980,386)
AP-COUNTY FUNDING	-	(43,704)
AP-COUNTY GRANTS	(15)	(115,805)
AP-DIVERSION TARGET PROGRAM	(82,500)	(3,101,836)
AP-OTHER GRANTS	(17,272)	(219,457)
AP-PROG PARTICIPANTS	(248)	(9,380)
AP-RESTITUTION TO VICTIM	(215)	(831)
AP-TREATMENT ALT TO INCARCERATION	-	(1,255,725)
CAPITAL PROJECTS FUND	(1,223)	(13,976,530)
<b>COUNTY GENERAL FUND</b>	<b>(9,963,890)</b>	<b>(290,049,651)</b>
COUNTY GRANTS	(2,963,015)	(111,136,654)
DEBT SERVICE	(8,854)	(17,479,733)
ENTERPRISE FUND	(308,500)	(2,144,484)
INTERNAL SERVICE	(3,221,380)	(25,670,690)
SPECIAL REVENUE	(7,287,250)	(26,704,543)
<b>TOTAL</b>	<b>(\$24,041,110)</b>	<b>(\$496,867,001)</b>

# General Fund Revenue by Source



Amounts are in Millions

# General Fund Revenue by Source YTD as of FM10

Revenue Source	FY 2021 Revenue	FY 2020 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$204,976,718)	(\$193,307,985)	\$11,668,734
SALES AND USE TAX	(44,876,948)	(39,580,542)	5,296,405
SALES AND USE TAX-ST MOTOR VEHICLE	(5,483,315)	(5,630,885)	(147,570)
BINGO TAX	(23,906)	(24,422)	(516)
STATE MIXED BEVERAGE TAX	(1,680,826)	(1,605,536)	75,290
VEHICLE INVENTORY TAX	(39,036)	(34,840)	4,196
LICENSES AND PERMITS	(230,545)	(246,622)	(16,077)
INTERGOVERNMENTAL	(4,605,761)	(5,084,987)	(479,226)
CHARGES FOR SERVICES	(23,738,674)	(25,735,708)	(1,997,034)
FINES AND FORFEITS	(2,640,602)	(2,930,114)	(289,513)
INTEREST	(276,403)	(1,532,057)	(1,255,654)
MISCELLANEOUS REVENUE	(905,267)	(1,103,271)	(198,004)
OTHER FINANCIAL SOURCES	(571,651)	(491,809)	79,841
<b>Total</b>	<b>(\$290,049,651)</b>	<b>(\$277,308,777)</b>	<b>\$12,740,873</b>



# General Fund Revenue by Source

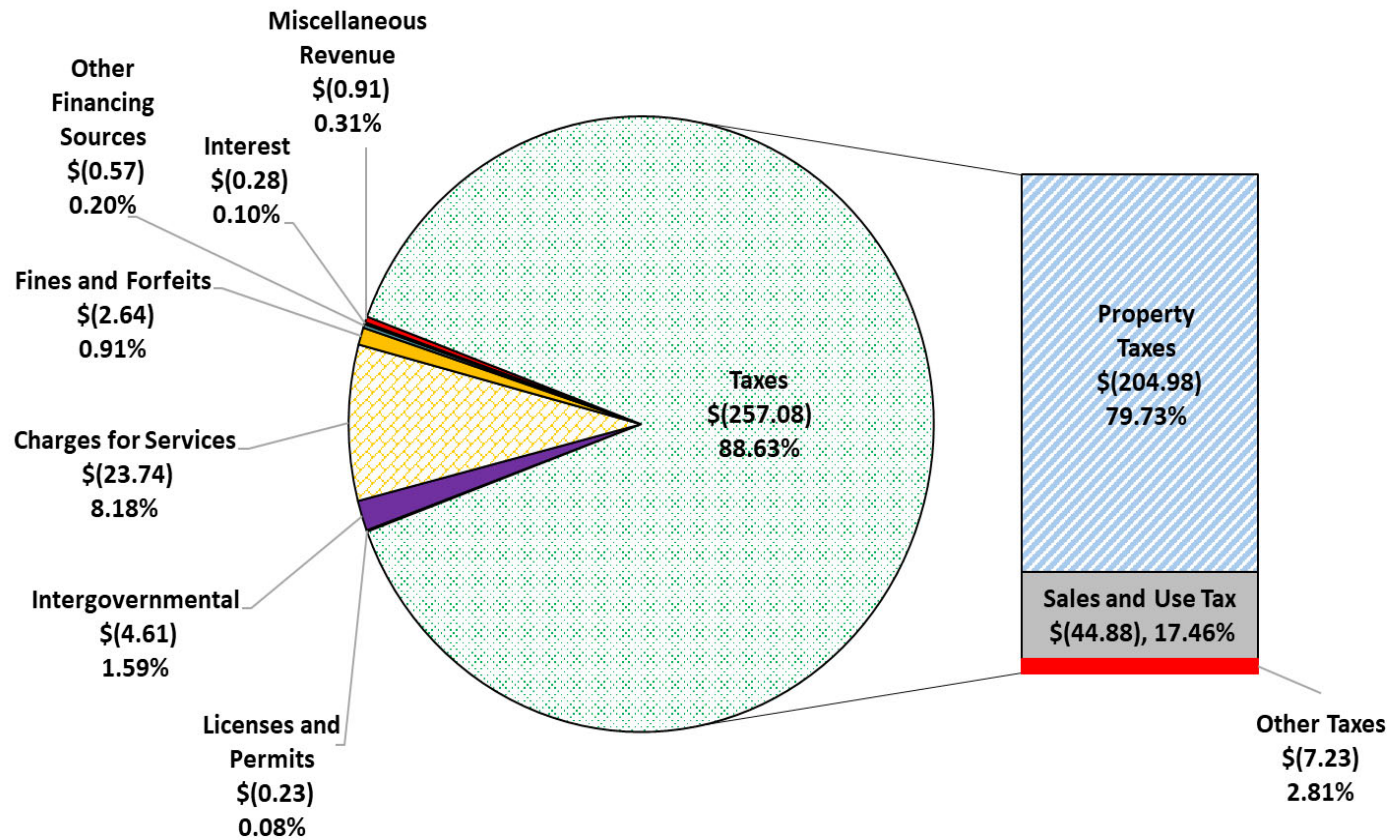
## Budget to Actual YTD as of FM10

Revenue by Source	Revised Budget	FM10	YTD Actuals	YTD % of Est. Budget Collected
PROPERTY TAXES	(\$205,466,716)	(\$760,143)	(\$204,976,718)	99.76%
SALES AND USE TAX	(49,411,665)	(5,194,726)	(44,876,948)	90.82%
SALES AND USE TAX-ST MOTOR VEHICLE	(5,168,718)	-	(5,483,315)	106.09%
BINGO TAX	(25,000)	(6,667)	(23,906)	95.63%
STATE MIXED BEVERAGE TAX	(2,500,000)	(301,259)	(1,680,826)	67.23%
VEHICLE INVENTORY TAX	(35,000)	-	(39,036)	111.53%
LICENSES AND PERMITS	(292,000)	(17,651)	(230,545)	78.95%
INTERGOVERNMENTAL	(7,686,434)	(450,973)	(4,605,761)	59.92%
CHARGES FOR SERVICES	(33,659,357)	(2,718,038)	(23,738,674)	70.53%
FINES AND FORFEITS	(4,247,669)	(261,862)	(2,640,602)	62.17%
INTEREST	(1,487,885)	(39,770)	(276,403)	18.58%
MISCELLANEOUS REVENUE	(957,750)	(212,801)	(905,267)	94.52%
OTHER FINANCIAL SOURCES	(1,009,671)	-	(571,651)	56.62%
<b>Total</b>	<b>(\$311,947,865)</b>	<b>(\$9,963,890)</b>	<b>(\$290,049,651)</b>	<b>92.98%</b>

\*FM10-83.33% of the fiscal year is expired

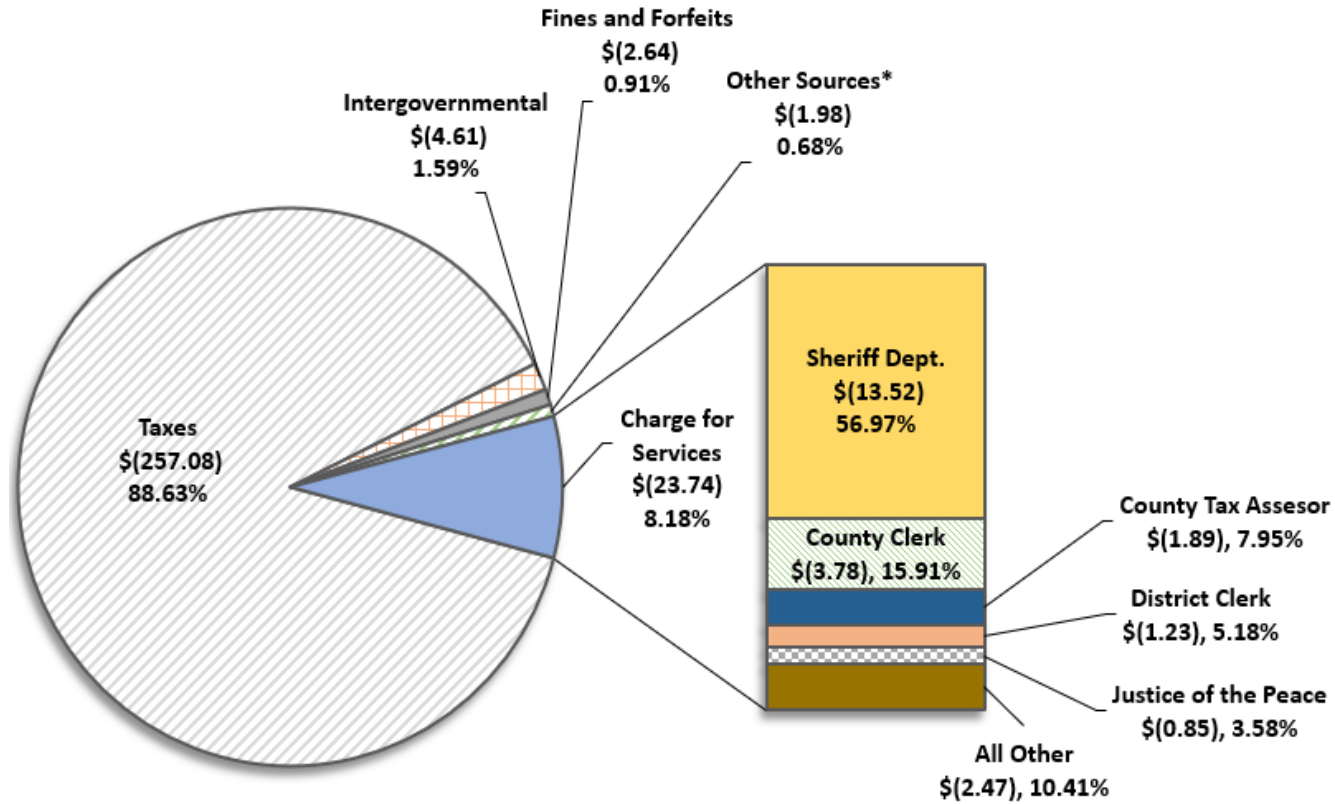


# General Fund Revenue by Source YTD as of FM10



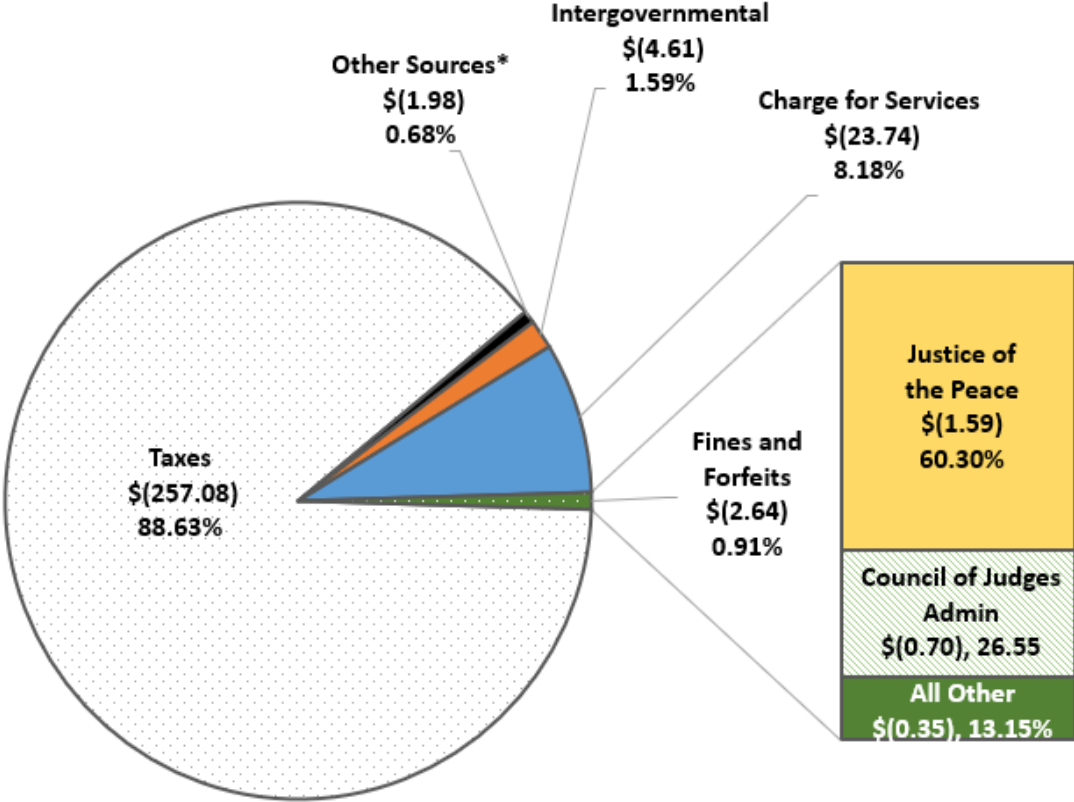
Amounts are in Millions

# Percentage of Charges for Services Revenues by Department



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

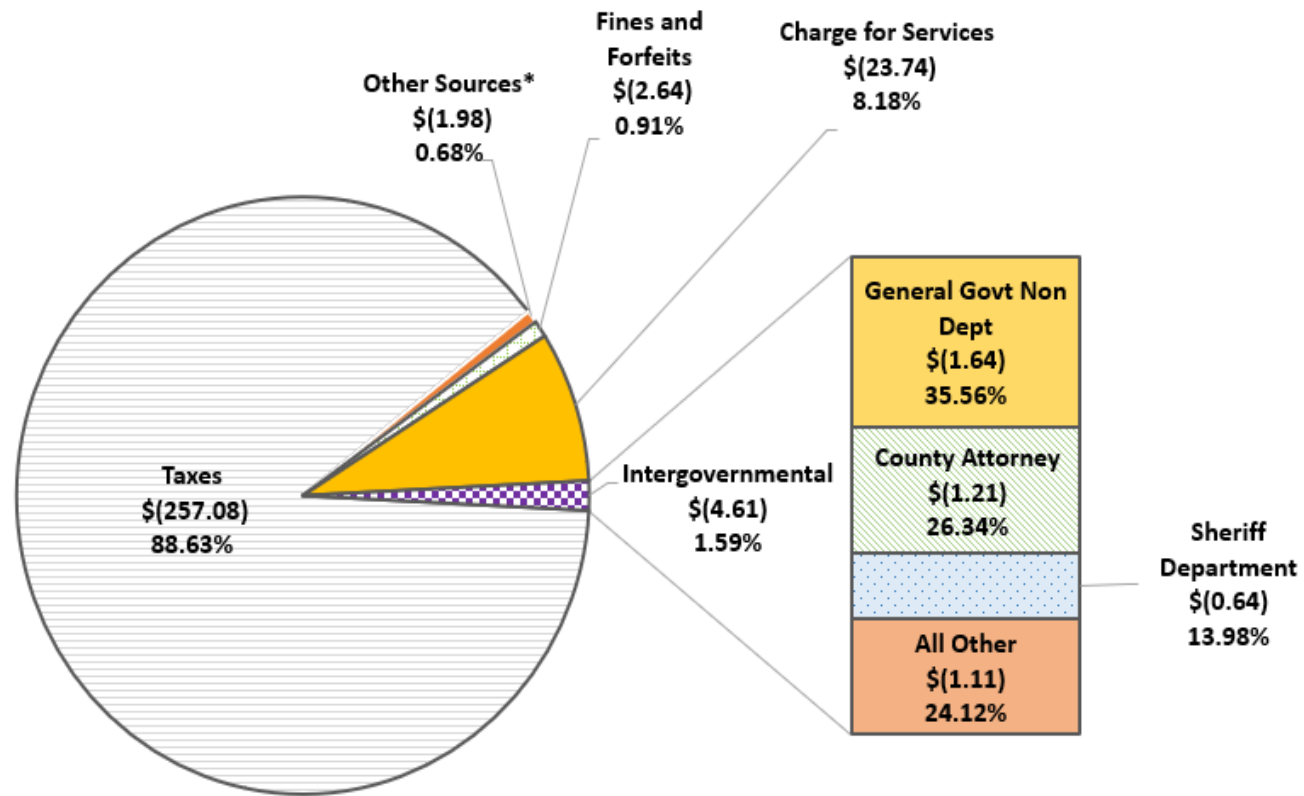
# Percentage of Fines and Forfeits Revenues by Department



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



# Percentage of Intergovernmental Revenues by Department



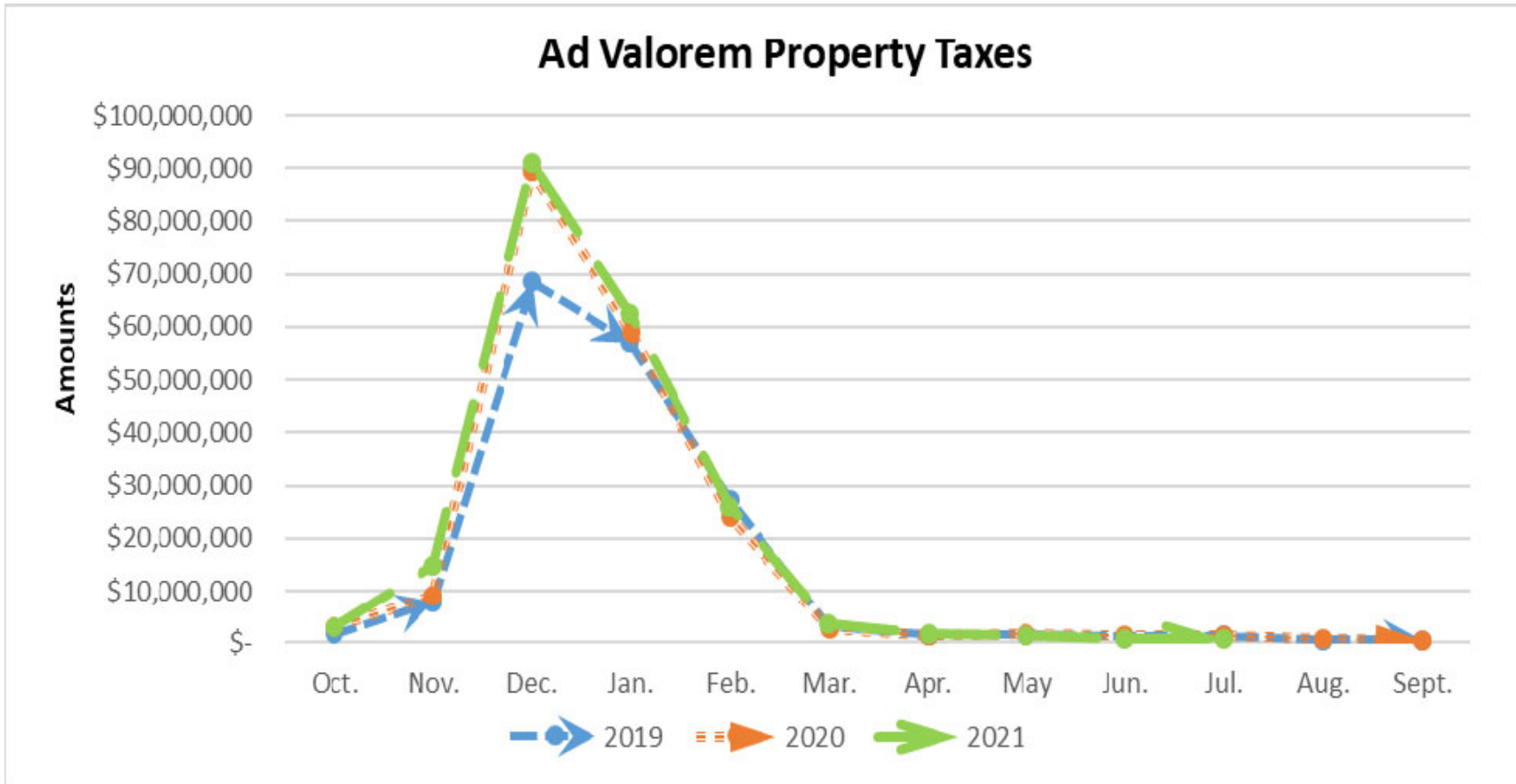
\*Other Sources include Misc. Rev, Other Financing Sources, Interest, and Licenses & Permits  
 Amounts are in Millions

# 3 Year Budget – General Fund Actual Revenue Comparison

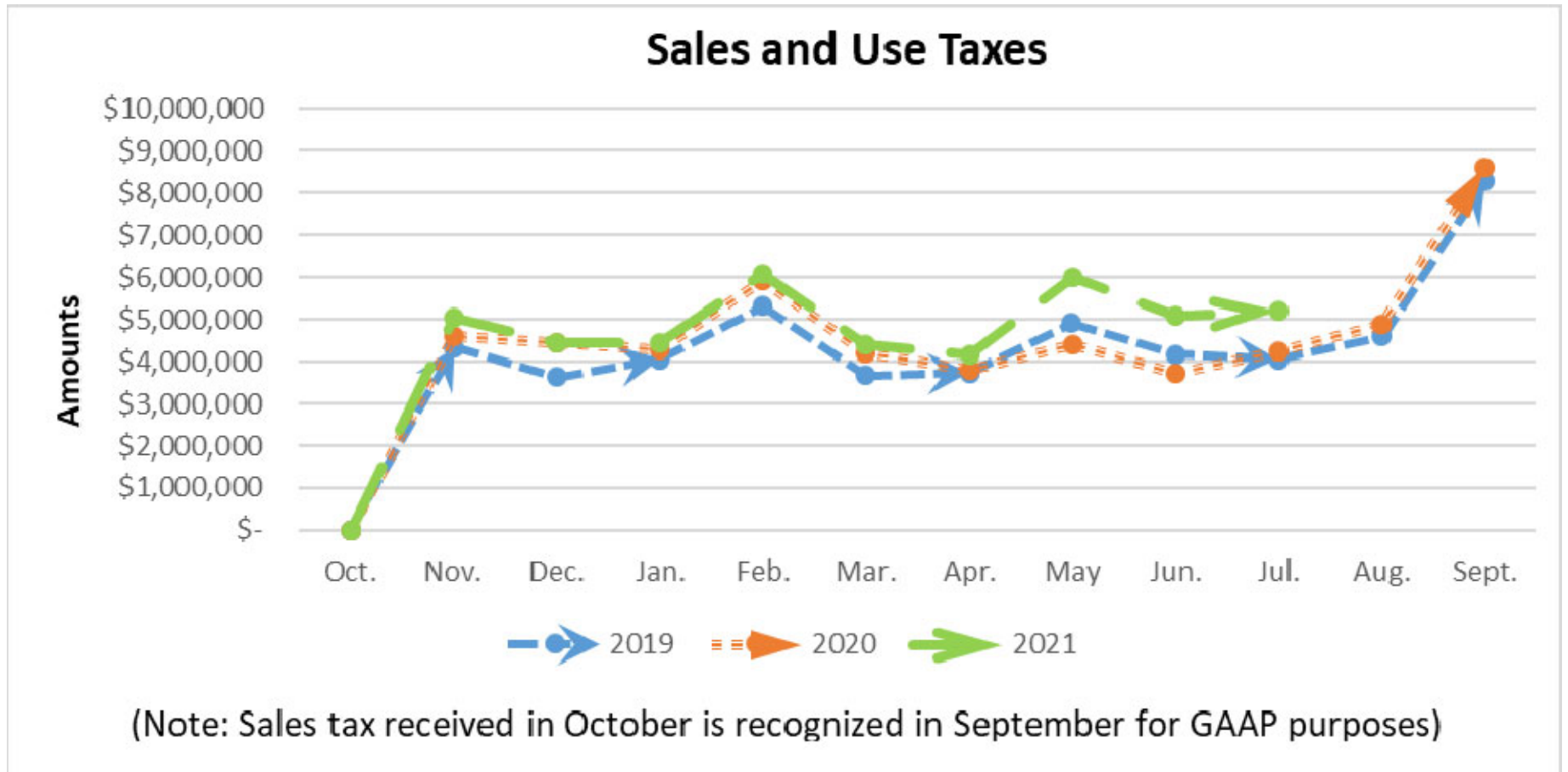
## Revenue YTD as of FM10 (83.33% of Yr Expired)

	2019	2020	2021
All Revenue Budget	(276,889,578)	(299,640,613)	(311,947,865)
Total Revenue Actuals	(257,155,368)	(277,308,777)	(290,049,651)
<b>Actual Collection As % of Budget</b>	<b>92.87%</b>	<b>92.55%</b>	<b>92.98%</b>
Budget- Property Tax	(169,423,826)	(190,163,264)	(205,466,716)
Total Actuals - Property Tax	(170,296,475)	(193,307,985)	(204,976,718)
<b>Collections As % of Budget</b>	<b>100.52%</b>	<b>101.65%</b>	<b>99.76%</b>
Budget Sales & Use Tax	(47,500,000)	(49,000,000)	(49,411,665)
Total Actuals - Sales & Use Tax	(37,819,861)	(39,580,542)	(44,876,948)
<b>Collections As % of Budget</b>	<b>79.62%</b>	<b>80.78%</b>	<b>90.82%</b>

# 3 Year Comparison of Revenues – Ad Valorem Property Taxes

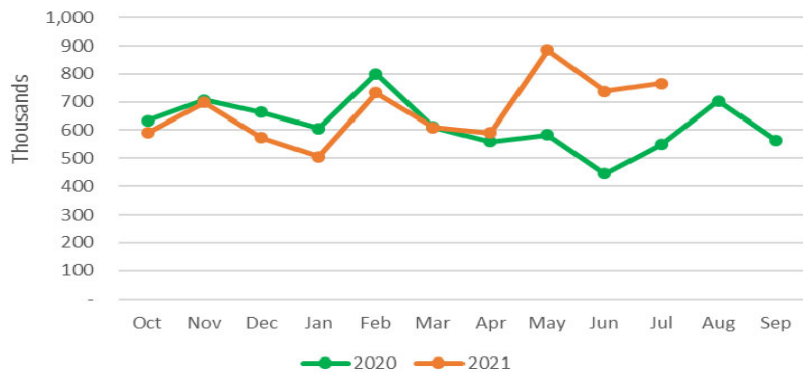


# 3 Year Comparison of Revenues – Sales and Use Taxes

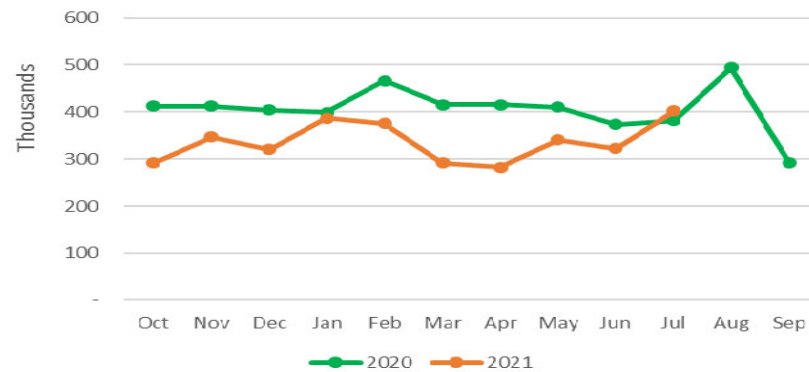


# Sales and Use Tax:

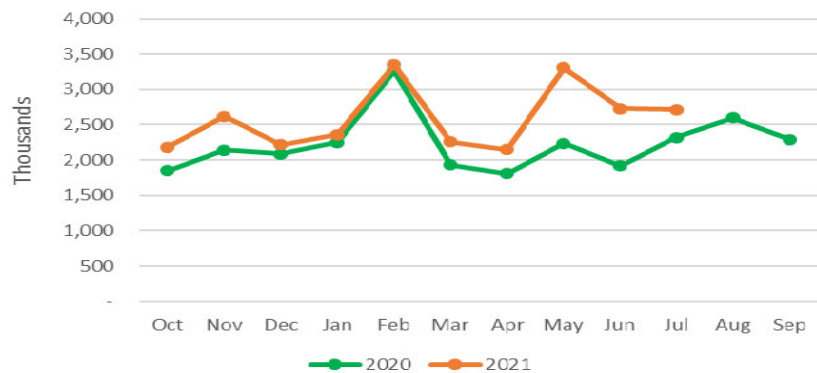
### Accommodation and Food Services



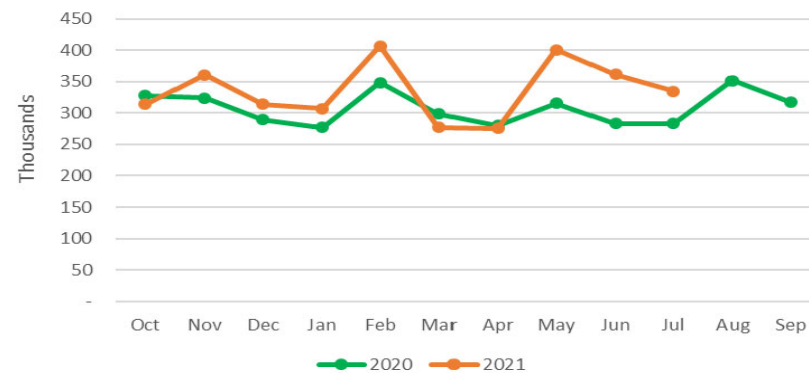
### Information



### Retail Trade

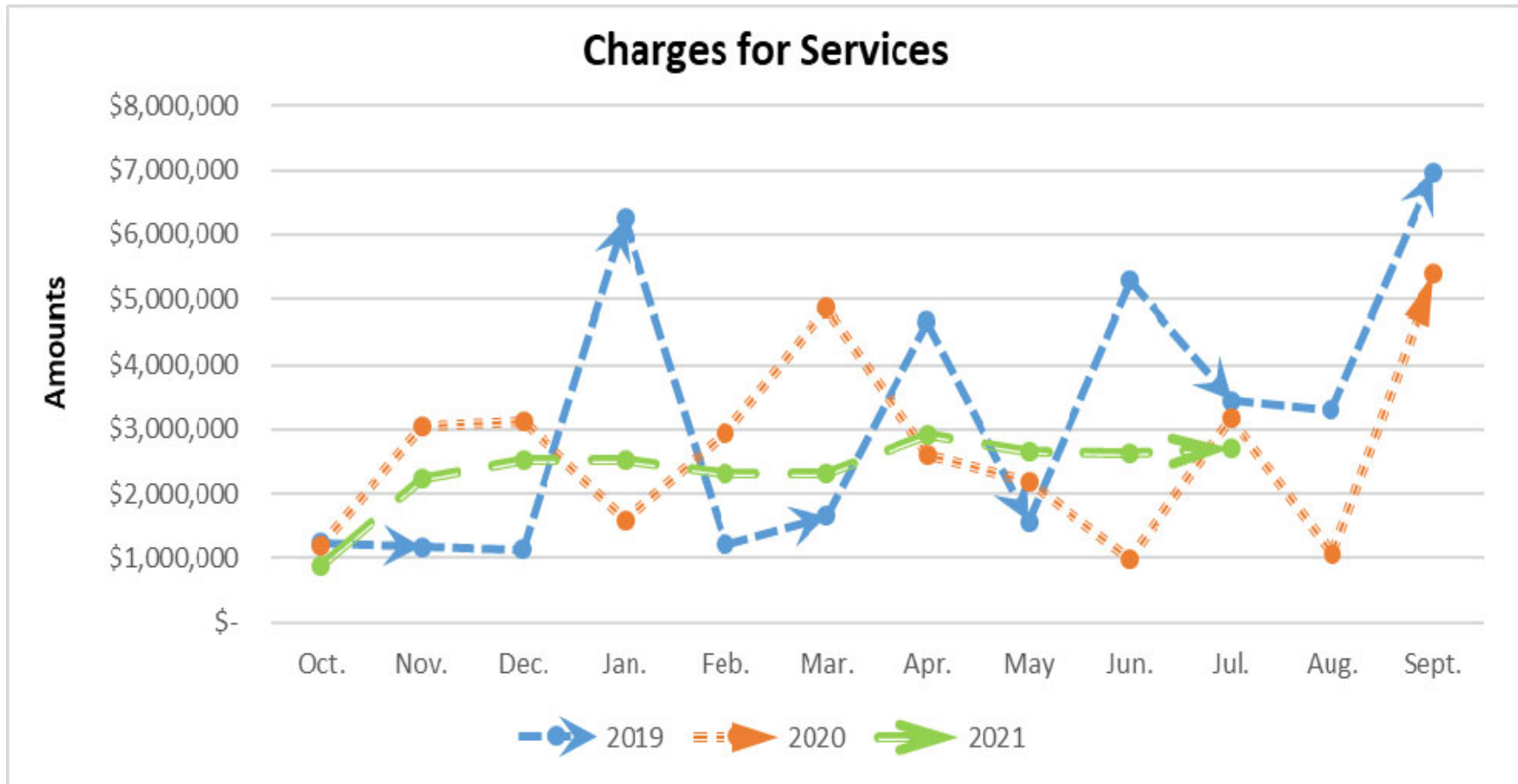


### Wholesale Trade

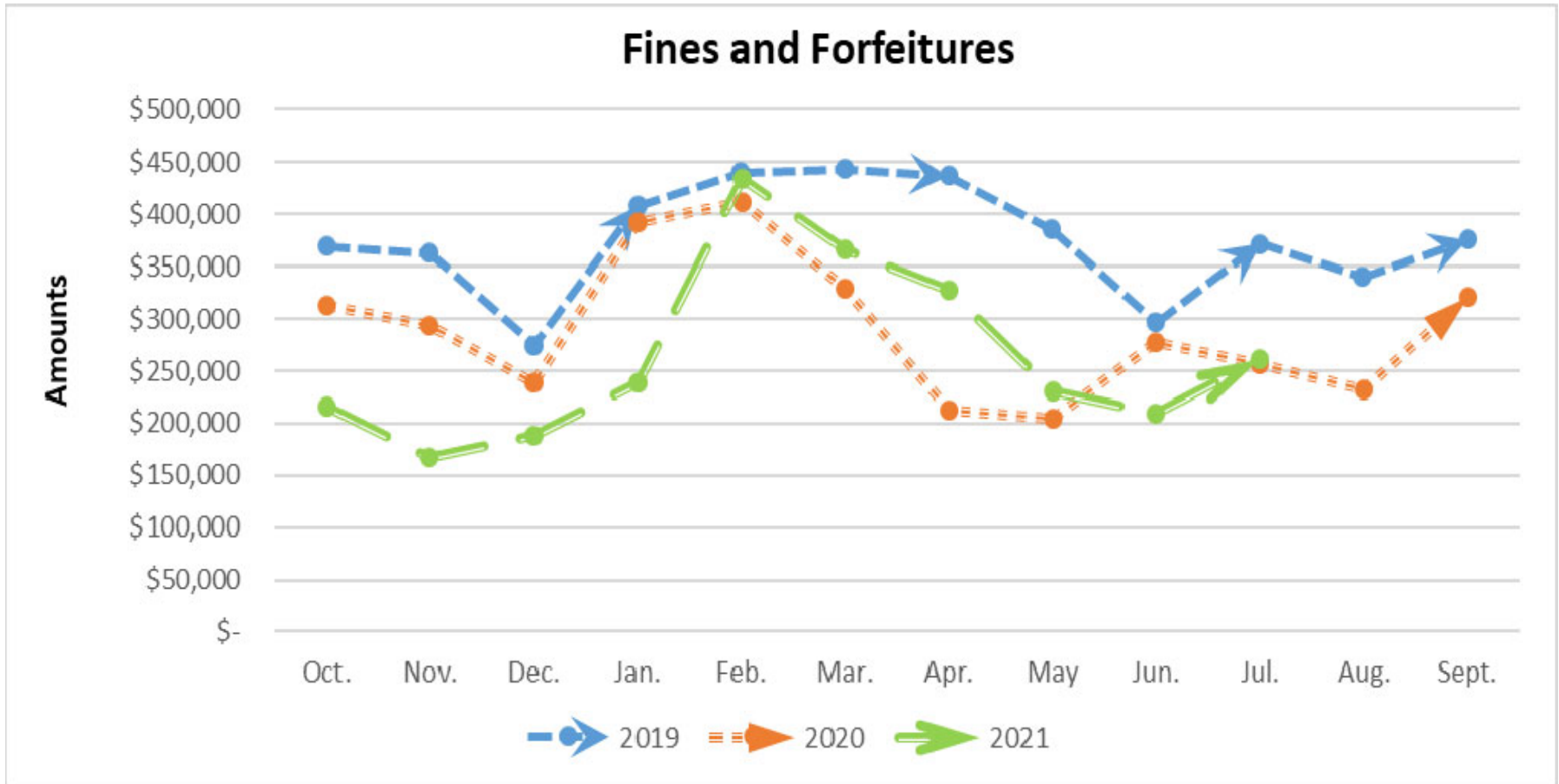




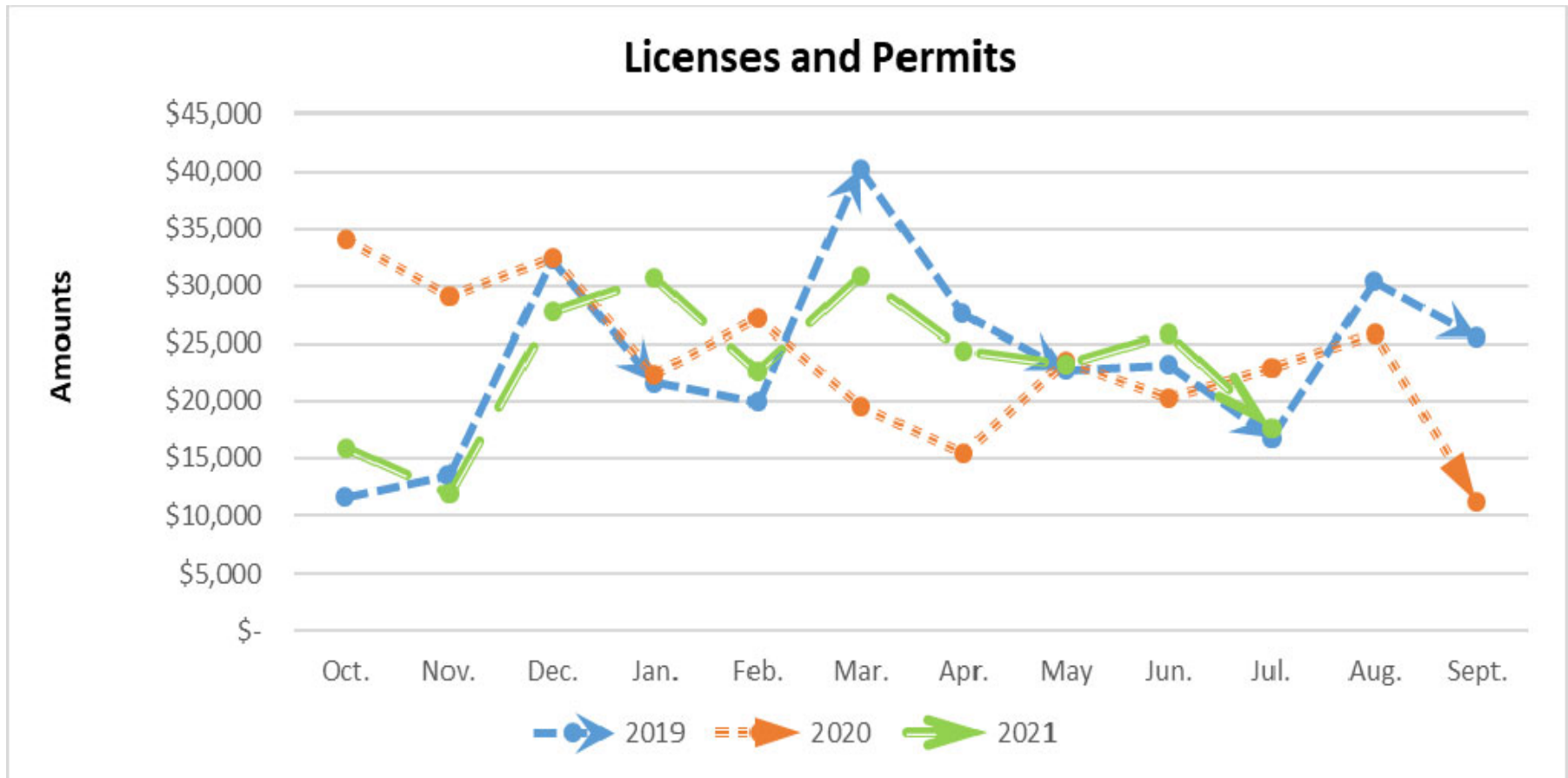
# 3 Year Comparison of Revenues – Charges for Services



# 3 Year Comparison of Revenues – Fines and Forfeitures



# 3 Year Comparison of Revenues – Licenses and Permits



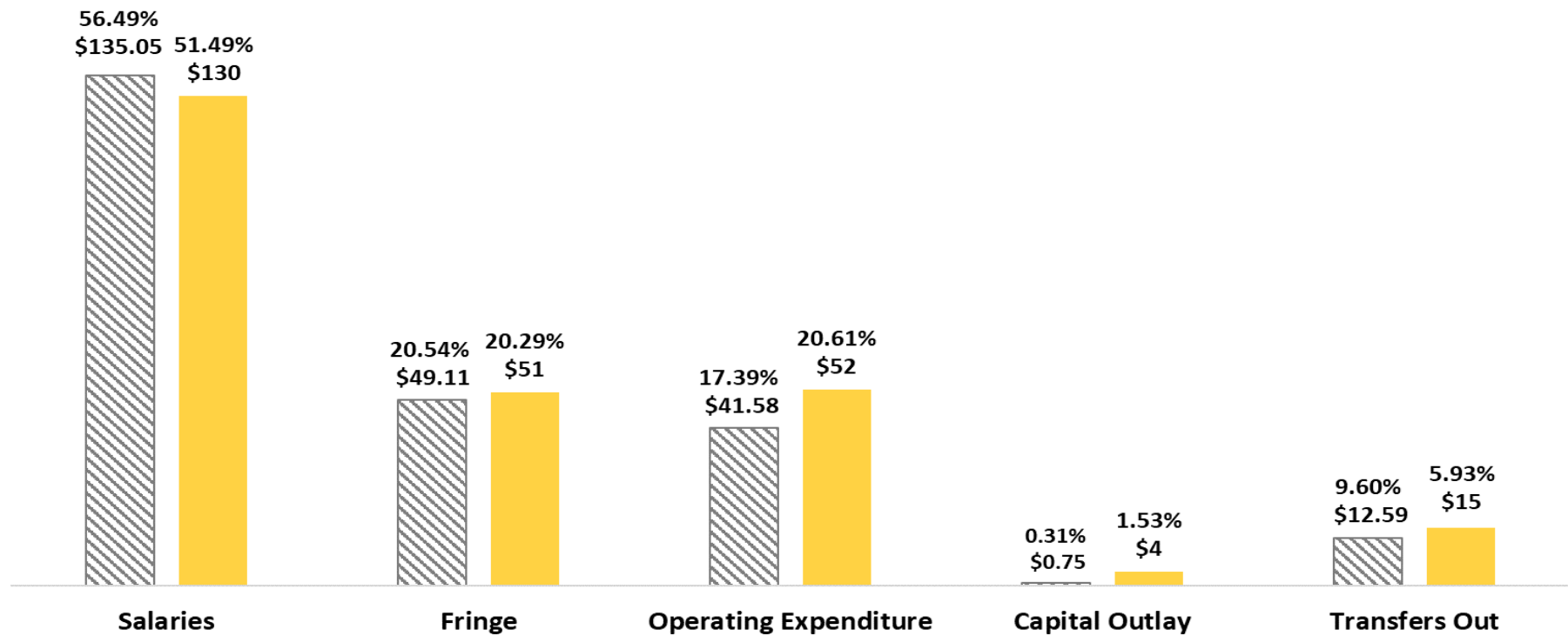
# *Expenditures*



# Expenditure Summary by Fund Type

EXPENDITURES	MTD ACTUALS	YTD ACTUALS
AP-BASIC SUPERVISION	\$468,945	\$3,655,556
AP-COMMUNITY CORRECTIONS	81,956	695,973
AP-COUNTY FUNDING	5,649	49,568
AP-COUNTY GRANTS	12,554	119,215
AP-DIVERSION TARGET PROGRAM	446,888	3,337,917
AP-OTHER GRANTS	37,620	294,506
AP-PR BOND	3,059	21,644
AP-PROG PARTICIPANTS	-	329
AP-TREATMENT ALT TO INCARCERATION	130,185	899,866
CAPITAL PROJECTS FUND	443,781	10,638,700
<b>COUNTY GENERAL FUND</b>	<b>39,058,882</b>	<b>251,928,248</b>
COUNTY GRANTS	5,989,374	45,745,296
DEBT SERVICE	-	16,109,083
ENTERPRISE FUND	332,102	2,243,332
INTERNAL SERVICE	3,200,497	26,726,914
SPECIAL REVENUE	3,260,814	21,785,567
<b>TOTAL</b>	<b>\$53,472,305</b>	<b>\$384,251,714</b>

# General Fund by Expenditure Type YTD

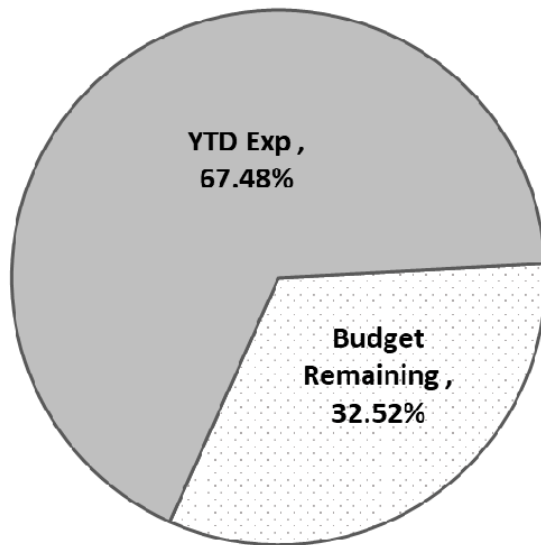


Amounts are in Millions

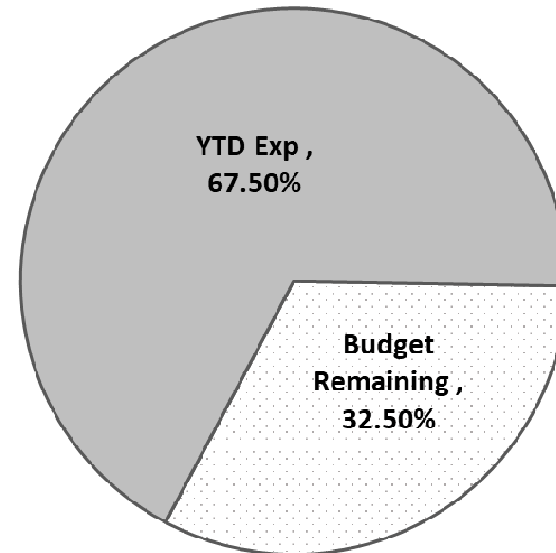
▨ FY 2020 Expenditure    ■ FY 2021 Expenditure

# 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	\$105,094,028	\$13,612,943	\$70,362,129	66.95%
Administration of Justice	79,982,779	8,253,825	57,389,371	71.75%
Public Safety	137,341,795	15,238,684	102,970,627	74.97%
Health and Welfare	9,782,001	1,015,857	6,377,617	65.20%
Community Services	665,089	-	-	0.00%
Resource Development	20,648,093	137,571	7,300,697	35.36%
Culture and Recreation	7,989,942	787,625	5,565,553	69.66%
Public Works	11,721,865	12,378	1,962,255	16.74%
<b>Total</b>	<b>\$373,225,592</b>	<b>\$39,058,882</b>	<b>\$251,928,248</b>	<b>67.50%</b>

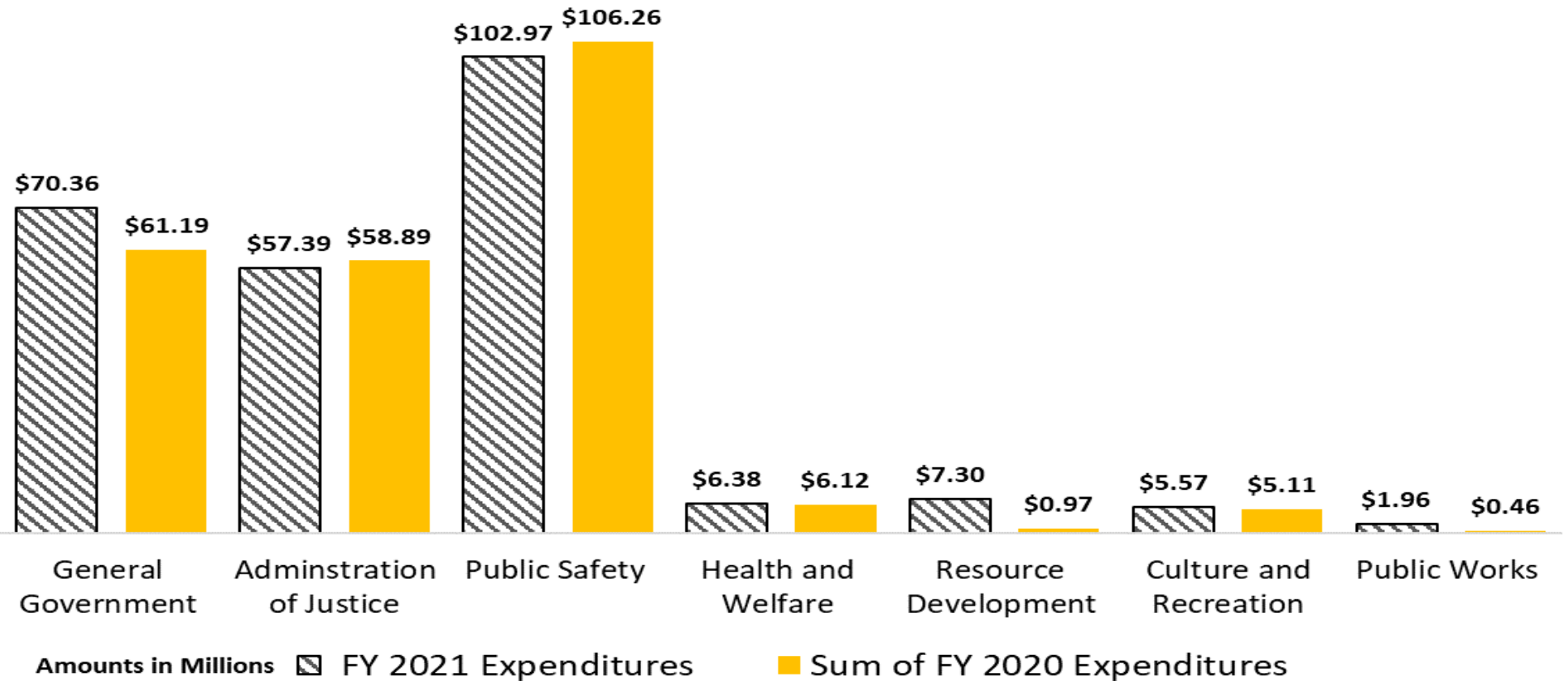
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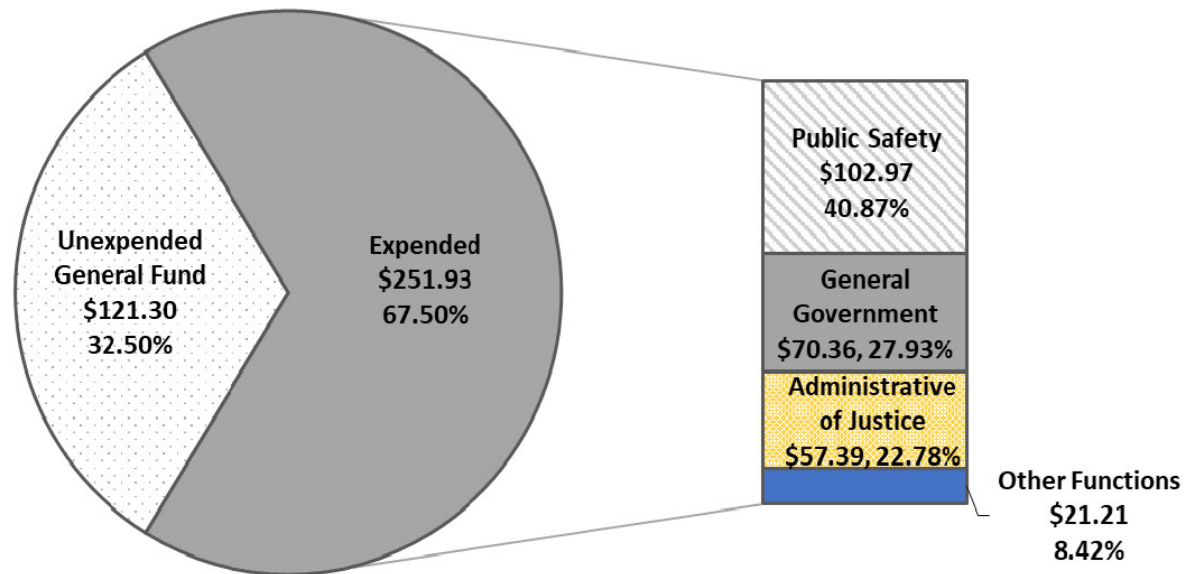
# General Fund Expenditure Comparison

Function	FY 2021 Expenditures	FY 2020 Expenditures	Increase/(Decrease) Over Prior Year Acuals	% Change
General Government	\$70,362,129	\$61,189,204	\$9,172,924	14.99%
Adminstration of Justice	57,389,371	58,894,608	(1,505,237)	-2.56%
Public Safety	102,970,627	106,263,745	(3,293,118)	-3.10%
Health and Welfare	6,377,617	6,122,372	255,245	4.17%
Resource Development	7,300,697	972,005	6,328,692	651.10%
Culture and Recreation	5,565,553	5,108,168	457,385	8.95%
Public Works	1,962,255	464,667	1,497,587	322.29%
<b>Total</b>	<b>\$251,928,248</b>	<b>\$239,073,506</b>	<b>\$12,854,742</b>	<b>5.38%</b>

# General Fund Expenditures Comparison by Function

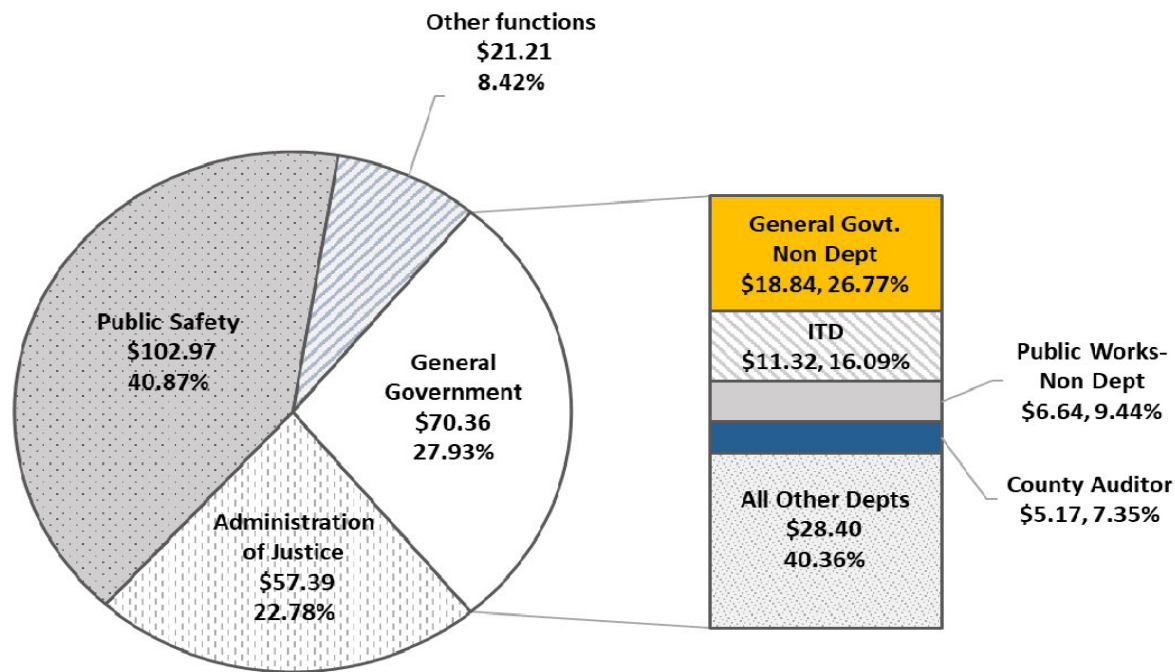


# Percentage of General Fund Expended YTD Fiscal Year 2021



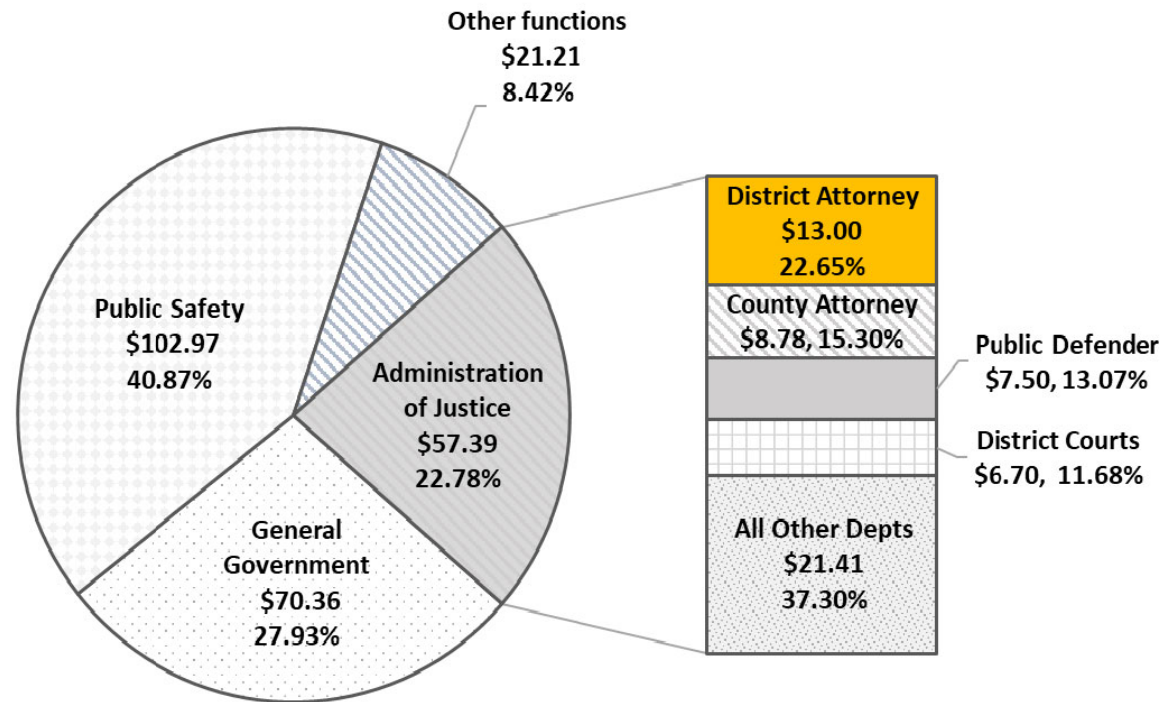
\*(Note the FY2021 Revised Budget in General Fund excludes \$24M for emergencies)  
Amounts are in Millions

# Percentage of General Government Departments Expended YTD



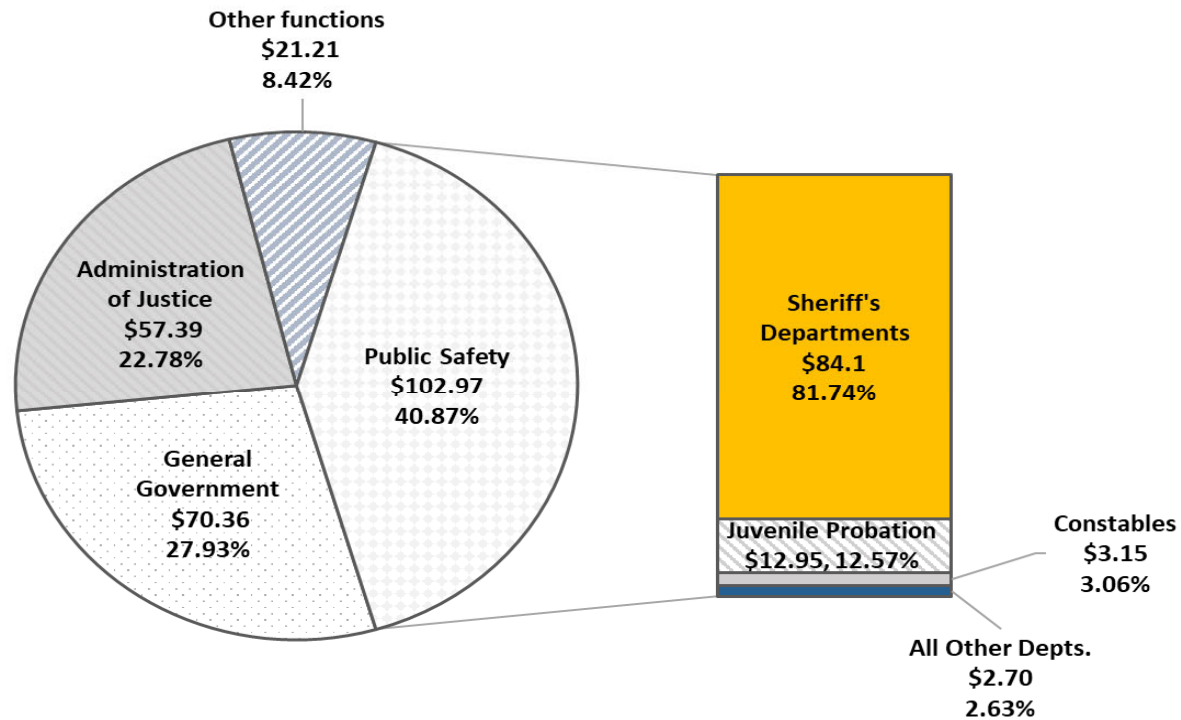
Amounts are in Millions

# Percentage of Administration of Justice Departments Expended YTD



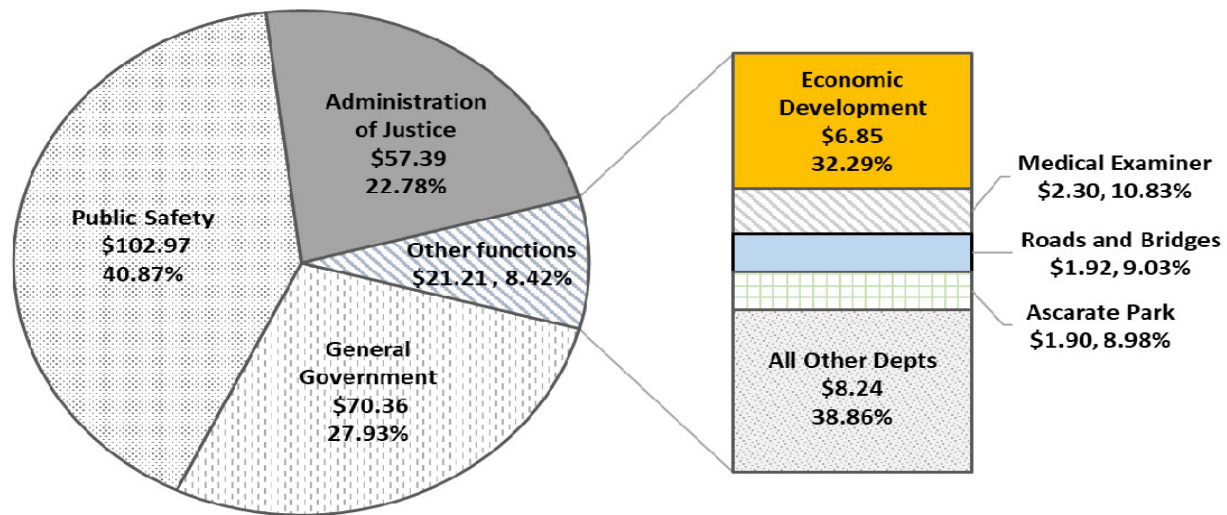
Amounts are in Millions

# Percentage of Public Safety Departments Expended YTD



Amounts are in Millions

# Percentage of Other Functions Expended YTD



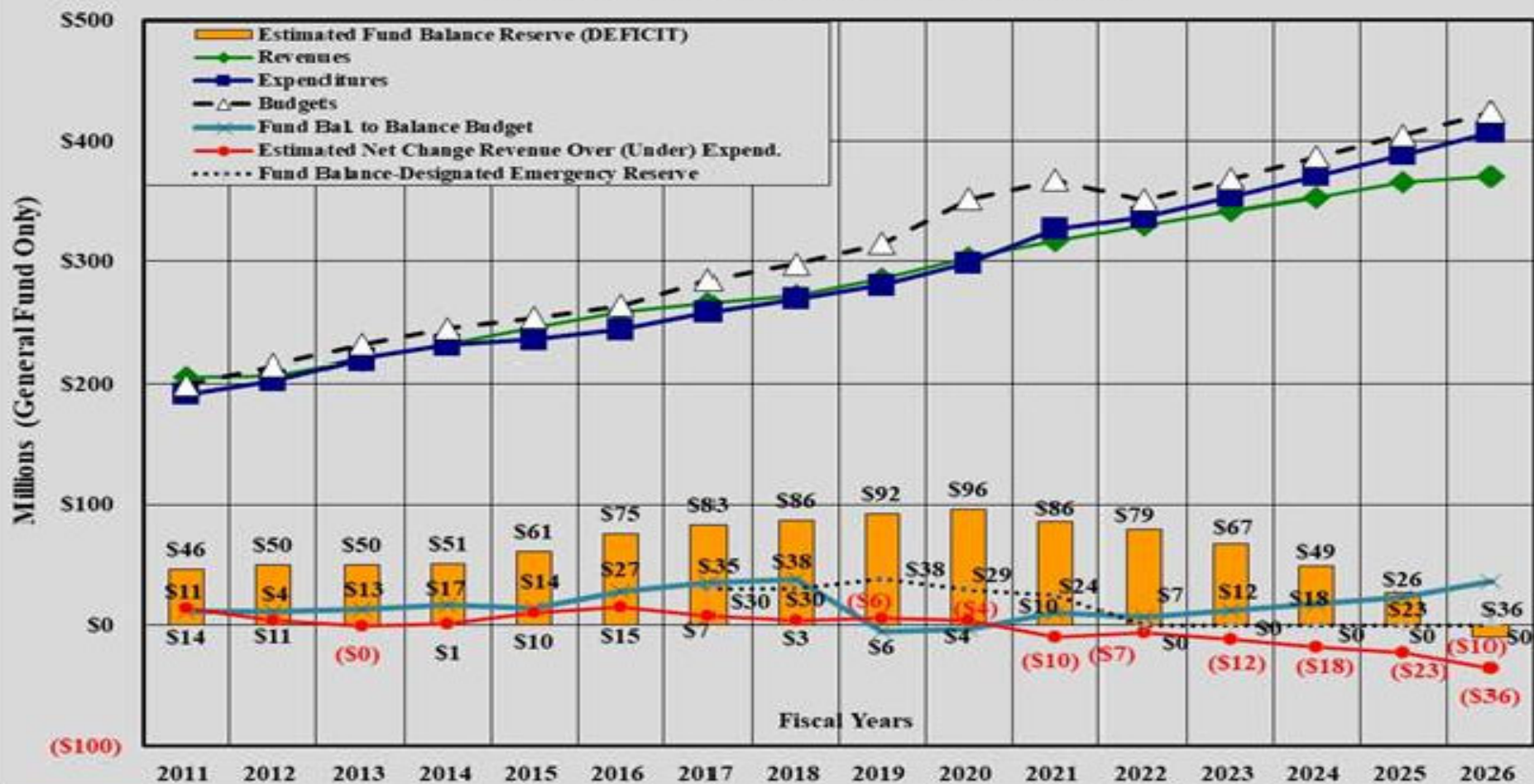
Amounts are in Millions

# *Fund Balance*





## County Auditor's Financial Forecast General Funds Historical and Projected Trends (Includes COVID-19 Impacts) As of July 31, 2021, FM10, FY2021 (Unaudited)





*Questions?*

