



UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED
March 31, 2021*

Executive Financial Summary

| | March 2021 | YTD | YTD % of Budget |
|---------------------|--------------|---------------|--------------------|
| All Funds | | | |
| Revenues | \$29,006,126 | \$320,823,172 | 59.46% |
| Expenses | \$44,394,347 | \$225,401,471 | 37.29% |
| General Fund | | | |
| Revenues | \$11,320,283 | \$242,755,305 | 61.99% |
| Expenses | \$30,947,103 | \$142,132,827 | 38.08% |

The percentage of budget excludes \$35M for emergencies

Condensed Financial Report

For the Month Ended March 31, 2021

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

| Budgeted Funds | Fund Balances | YTD Revised Budget | YTD/LTD Expenditures | YTD Encumb./Req. | YTD Available Budget |
|---------------------------------|----------------------|---------------------------|-----------------------------|-------------------------|-----------------------------|
| General Fund | \$196,229,716 | \$397,573,294 | \$142,132,827 | \$9,624,483 | \$245,815,985 |
| Special Revenue | 28,629,624 | 55,801,882 | 10,566,025 | 8,734,380 | 36,501,476 |
| Debt Service | 4,963,283 | 19,807,243 | 16,109,083 | - | 3,698,160 |
| Enterprise | 17,166,634 | 4,143,551 | 1,005,592 | 102,507 | 3,035,452 |
| Internal Service (non-budgeted) | 1,285,778 | 41,261 | 14,482,288 | 96,313 | - |
| Total Year to Date (YTD) | \$248,275,035 | \$477,367,232 | \$184,295,815 | \$18,557,683 | \$289,051,074 |
| Multiyear Funds | Fund Balances | LTD Revised Budget | LTD Expenditures | LTD Encumb./Req. | LTD Available Budget |
| Capital Projects | \$31,594,268 | \$261,090,692 | \$228,861,437 | \$5,700,980 | \$26,528,275 |
| Grants | 14,464,520 | 230,895,309 | 163,625,875 | 6,138,164 | 61,131,269 |
| Agency EPC-CSCD | - | 13,907,757 | 6,392,942 | 155,261 | 7,359,554 |
| Total Life to Date (LTD) | \$46,058,788 | \$505,893,757 | \$398,880,253 | \$11,994,405 | \$95,019,099 |

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>

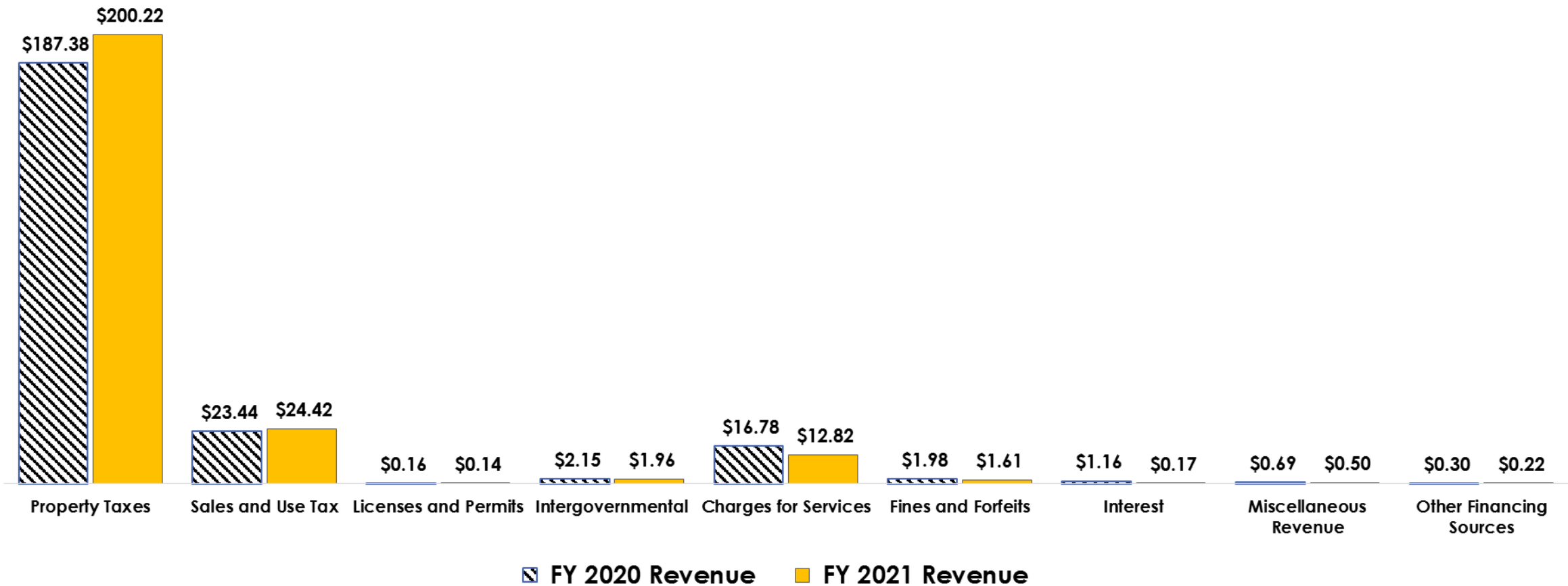
Revenues



Revenue Summary by Fund Type

| REVENUES | MTD ACTUALS | YTD ACTUALS |
|-----------------------------------|------------------------|-------------------------|
| AGENCY FUND | \$103,760.83 | \$94,252.44 |
| AP-BASIC SUPERVISION | (1,059,256.25) | (2,528,977.94) |
| AP-COMMUNITY CORRECTIONS | (326,795.00) | (653,590.00) |
| AP-COUNTY FUNDING | (4,833.69) | (29,216.90) |
| AP-COUNTY GRANTS | (12,317.41) | (76,363.32) |
| AP-DIVERSION TARGET PROGRAM | (985,366.00) | (2,016,168.42) |
| AP-OTHER GRANTS | (17,247.44) | (113,033.17) |
| AP-PROG PARTICIPANTS | (2,345.00) | (5,846.00) |
| AP-RESTITUTION TO VICTIM | (71.59) | (393.85) |
| AP-TREATMENT ALT TO INCARCERATION | (481,664.83) | (753,911.00) |
| CAPITAL PROJECTS FUND | (7,707,647.15) | (12,339,599.28) |
| COUNTY GENERAL FUND | (11,320,283.26) | (242,755,304.95) |
| COUNTY GRANTS | (2,111,614.81) | (14,991,741.28) |
| DEBT SERVICE | (315,406.66) | (17,219,659.83) |
| ENTERPRISE FUND | (288,599.01) | (1,073,194.02) |
| INTERNAL SERVICE | (2,338,118.14) | (14,421,351.38) |
| SPECIAL REVENUE | (2,138,320.09) | (11,939,072.78) |
| TOTAL | (\$29,006,126) | (\$320,823,172) |

General Fund Revenue by Source



Amounts are in Millions

General Fund Revenue by Source YTD as of FM6

| Revenue Source | FY 2021 Revenue | FY 2020 Revenue | Increase/(Decrease) over prior year actuals |
|--------------------------|------------------------|------------------------|---|
| Property Taxes | (\$200,217,003) | (\$187,380,209) | \$12,836,795 |
| Sales and Use Tax | (24,421,421) | (23,436,026) | 985,395 |
| Bingo Tax | (10,893) | (13,860) | (2,966) |
| State Mixed Beverage Tax | (646,680) | (704,049) | (57,368) |
| Vehicle Inventory Taxes | (39,036) | (34,840) | 4,196 |
| Licenses and Permits | (139,475) | (164,558) | (25,084) |
| Intergovernmental | (1,956,776) | (2,149,205) | (192,429) |
| Charges for Services | (12,822,157) | (16,783,366) | (3,961,208) |
| Fines and Forfeits | (1,610,760) | (1,977,975) | (367,215) |
| Interest | (166,787) | (1,158,432) | (991,646) |
| Miscellaneous Revenue | (500,239) | (687,450) | (187,212) |
| Other Financing Sources | (224,078) | (297,347) | (73,270) |
| Total | (\$242,755,305) | (\$234,787,317) | \$7,967,988 |

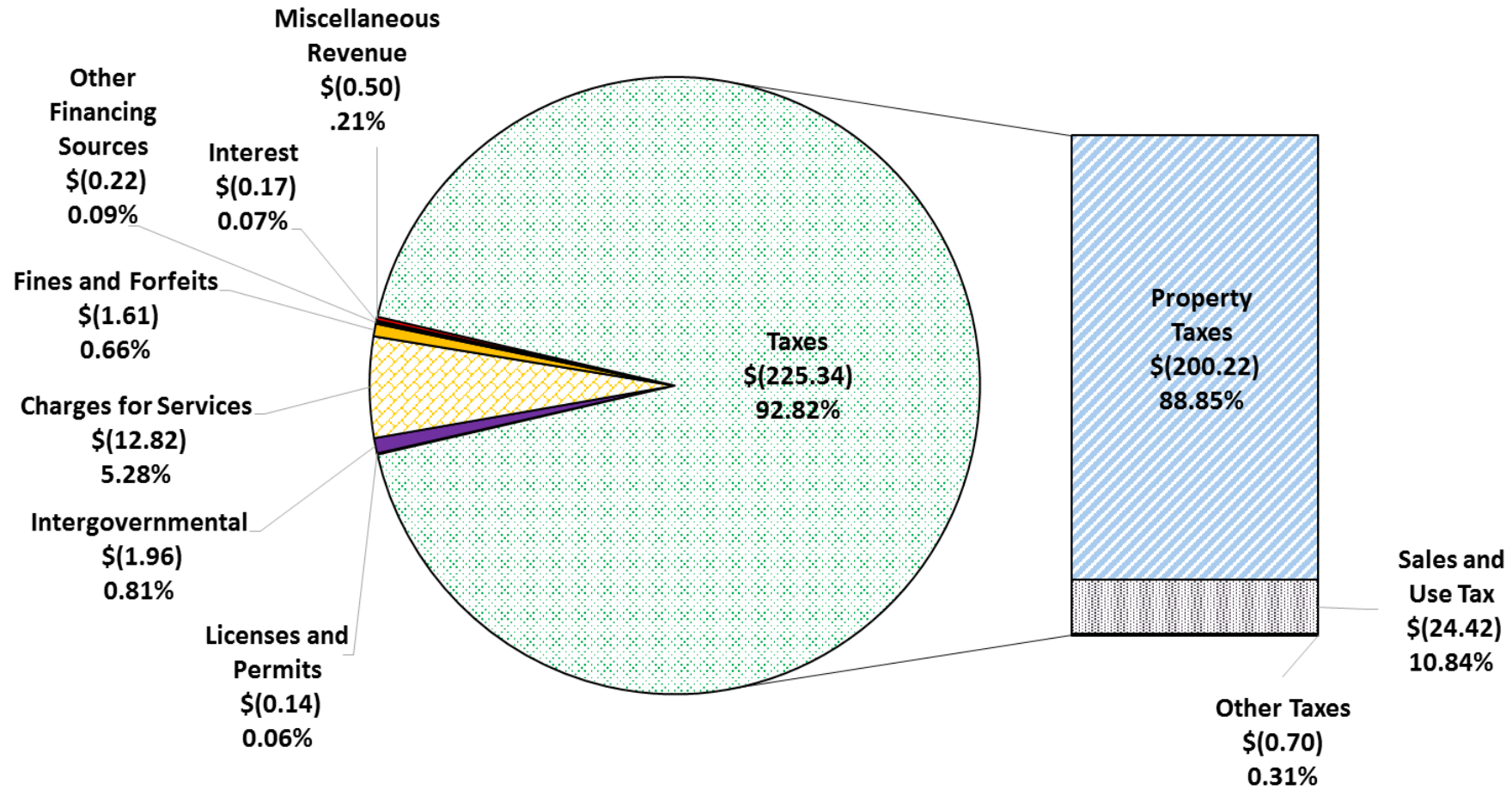
General Fund Revenue by Source

Budget to Actual YTD as of FM6

| Revenue by Source | Revised Budget | FM6 | YTD Actuals | YTD % of Est. Budget Collected |
|------------------------------------|------------------------|-----------------------|------------------------|--------------------------------|
| Property Taxes | (\$205,466,716) | (\$3,484,153) | (\$200,217,003) | 97.44% |
| Sales and Use Tax | (49,411,665) | (4,420,032) | (24,421,421) | 49.42% |
| Sales and Use Tax-ST Motor Vehicle | (5,168,718) | - | - | 0.00% |
| Bingo Tax | (25,000) | - | (10,893) | 43.57% |
| State Mixed Beverage Tax | (2,500,000) | (175,507) | (646,680) | 25.87% |
| Vehicle Inventory Taxes | (35,000) | (39,036) | (39,036) | 111.53% |
| Licenses and Permits | (292,000) | (30,768) | (139,475) | 47.77% |
| Intergovernmental | (7,686,434) | (200,752) | (1,956,776) | 25.46% |
| Charges for Services | (33,659,357) | (2,328,070) | (12,822,157) | 38.09% |
| Fines and Forfeits | (4,247,669) | (366,377) | (1,610,760) | 37.92% |
| Interest | (1,487,885) | (29,501) | (166,787) | 11.21% |
| Miscellaneous Revenue | (957,750) | (159,127) | (500,239) | 52.23% |
| Other Financing Sources | (1,009,671) | (86,962) | (224,078) | 22.19% |
| Total | (\$311,947,865) | (\$11,320,283) | (\$242,755,305) | 77.82% |

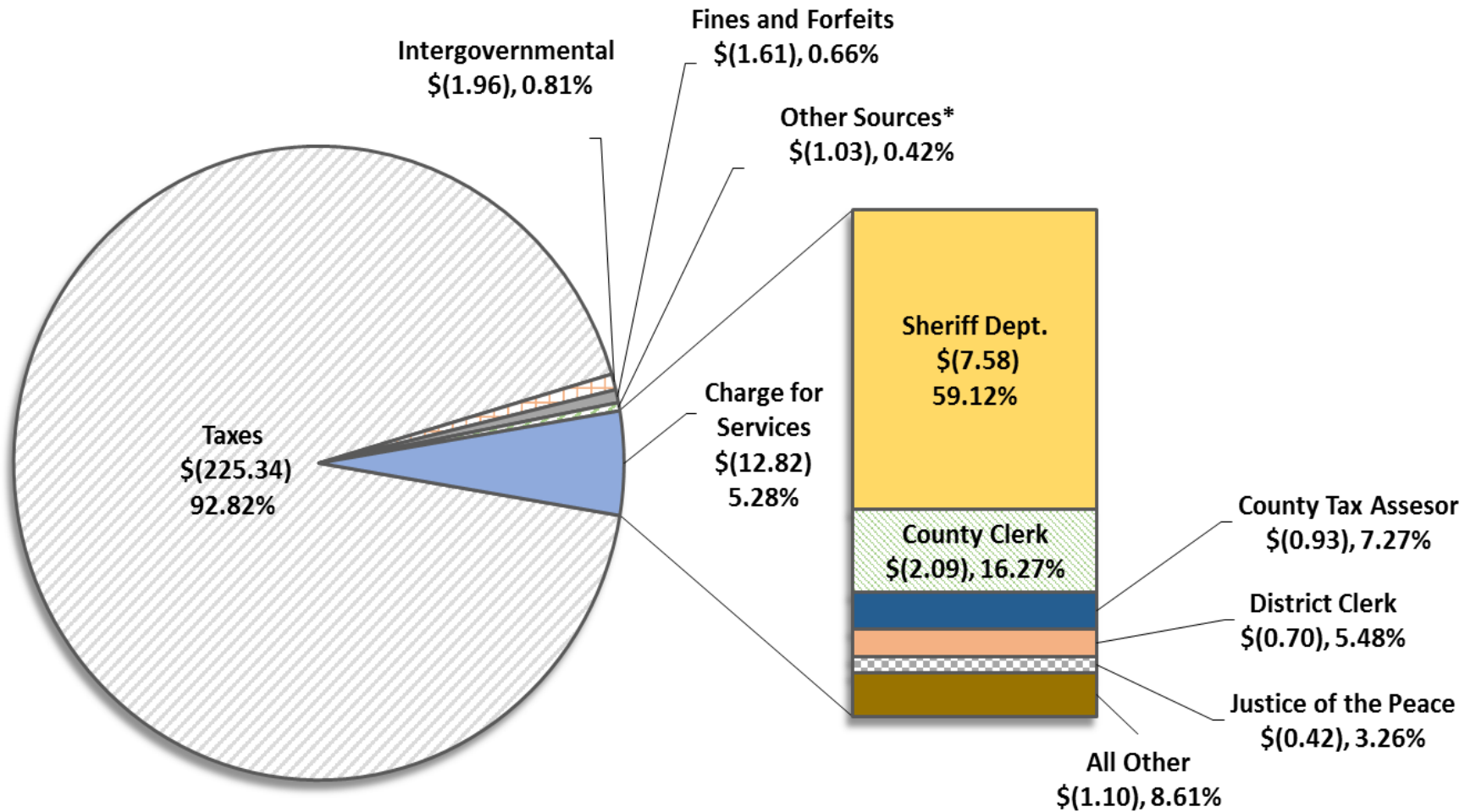
*FM6-50.00% of the fiscal year is expired

General Fund Revenue by Source YTD as of FM6



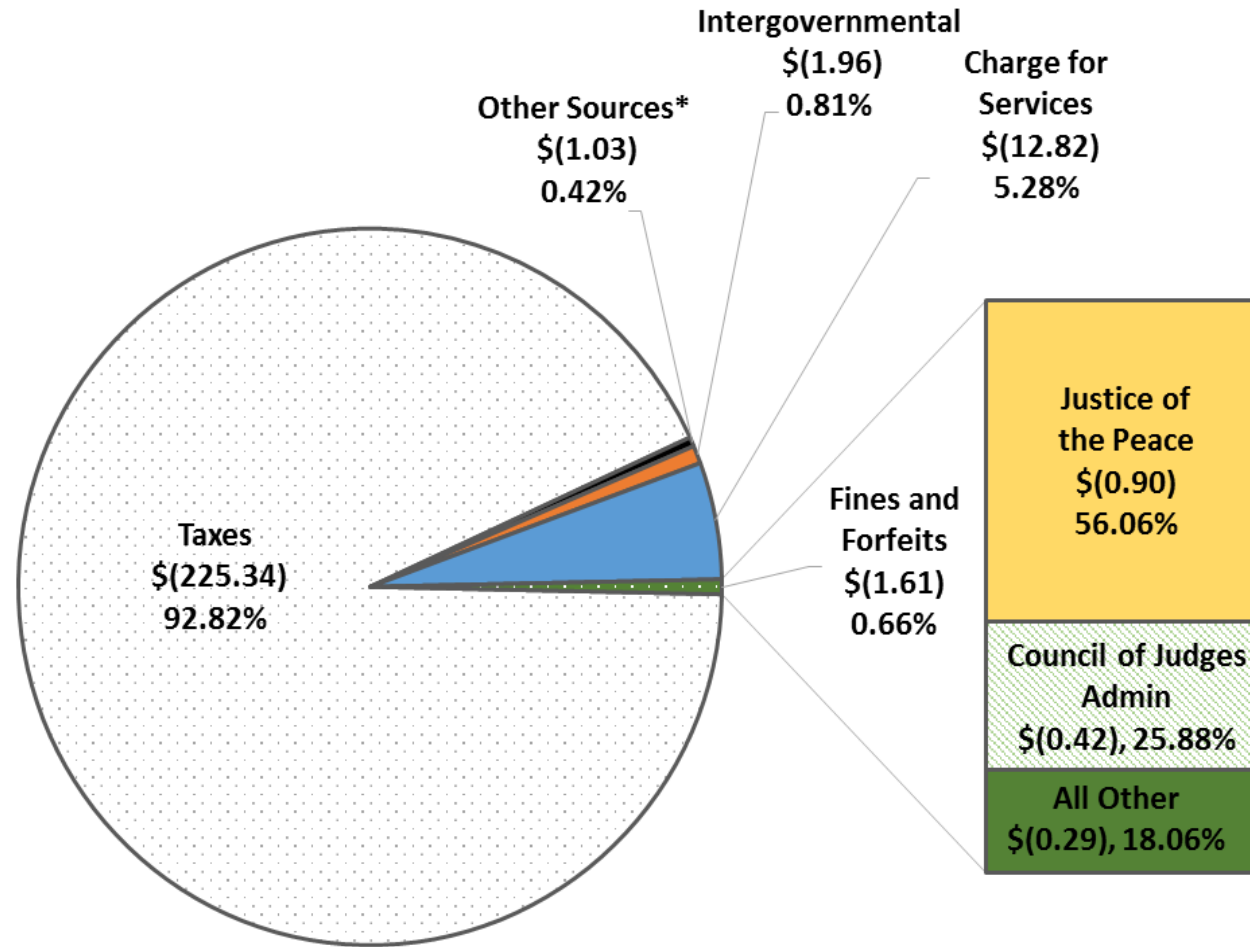
Amounts are in Millions

Percentage of Charges for Services Revenues by Department



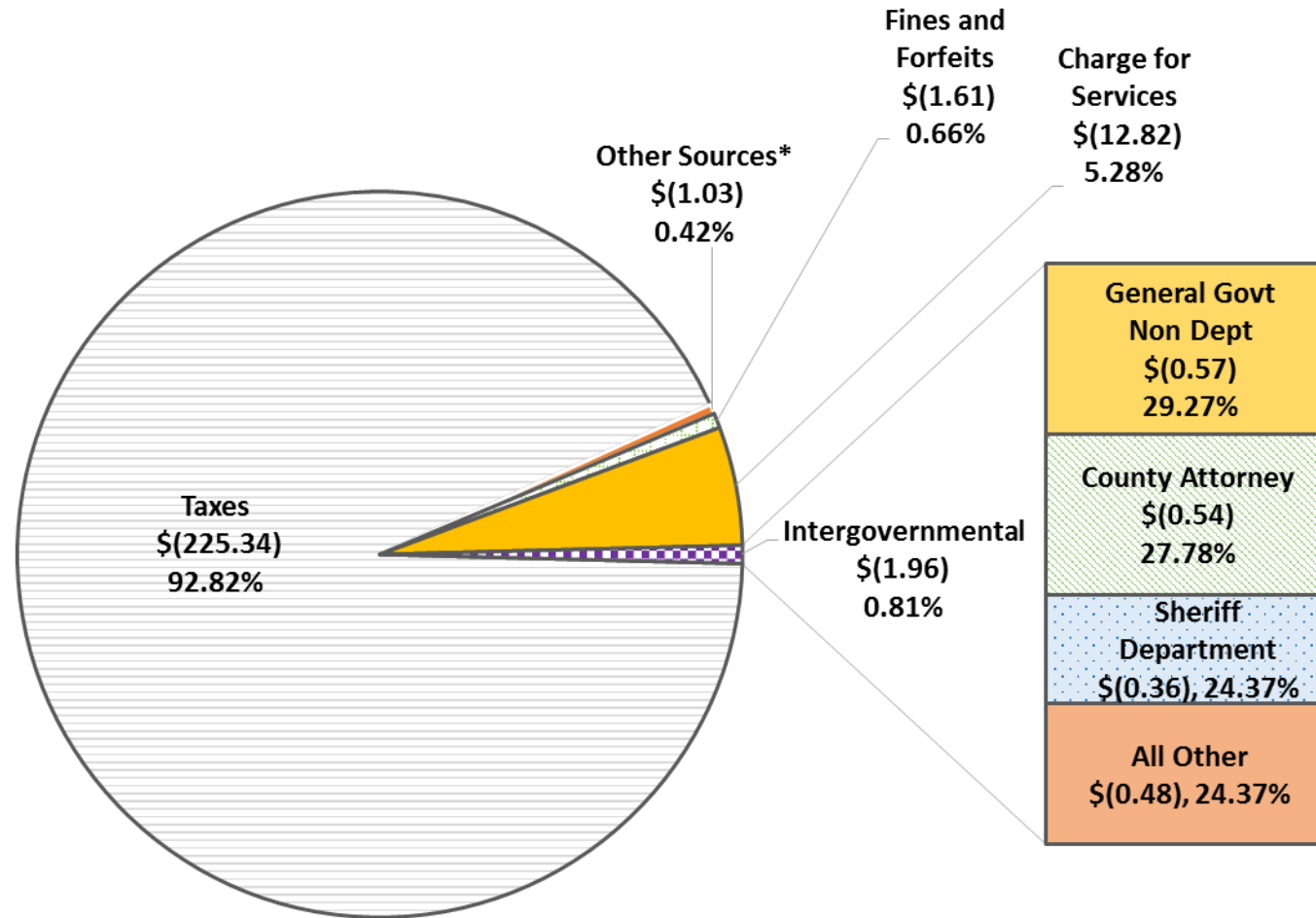
*Other Sources include Misc. Rev, Interest, Licenses & Permits
 Amounts are in Millions

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



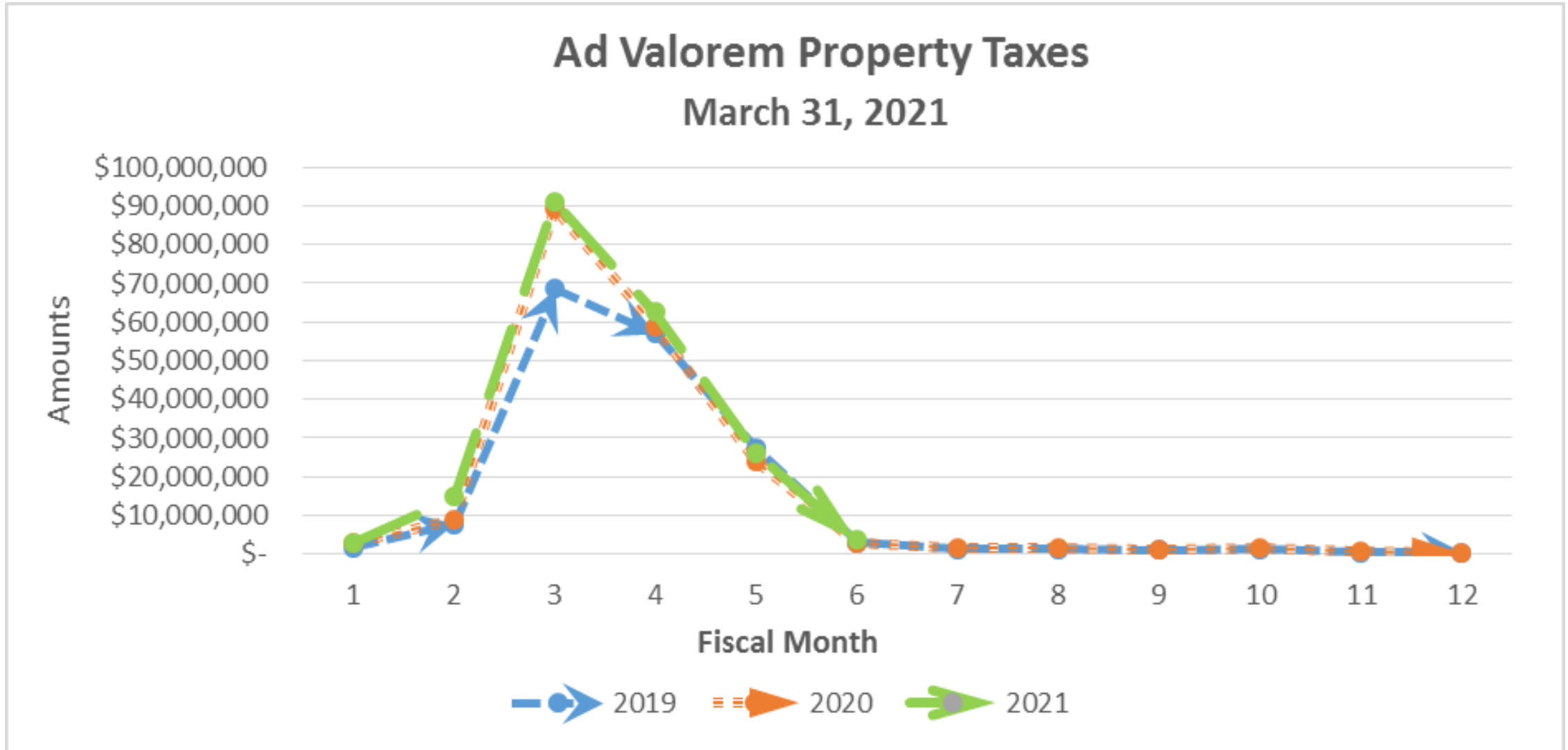
*Other Sources include Misc. Rev, Interest, Licenses & Permits
 Amounts are in Millions

3 Year Budget – General Fund Actual Revenue Comparison

Revenue YTD as of FM6 (50% of Yr Expired)

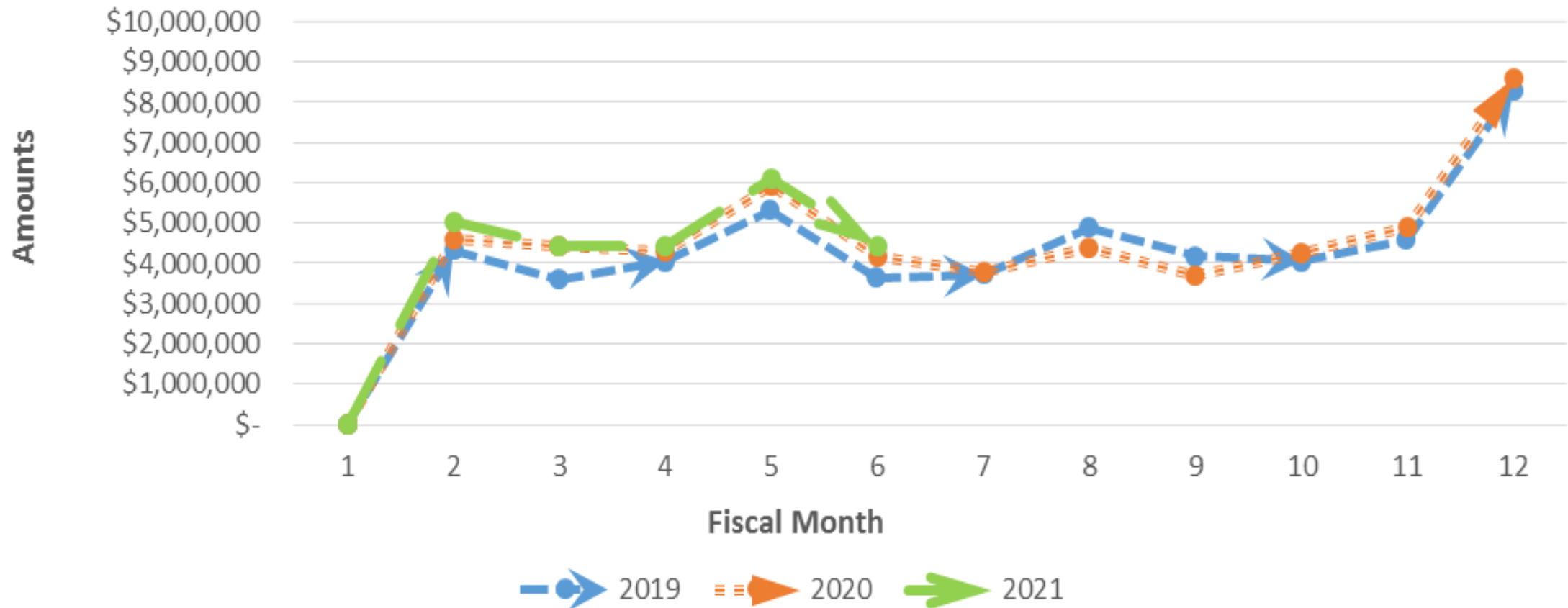
| | 2019 | 2020 | 2021 |
|---|-----------------|-----------------|-----------------|
| All Revenue Budget | (\$276,889,578) | (\$299,640,613) | (\$311,947,865) |
| Total Revenue Actuals | (206,943,751) | (234,787,317) | (242,755,305) |
| Actual Collection As % of Budget | 74.74% | 78.36% | 77.82% |
| | | | |
| Budget- Property Tax | (\$169,423,826) | (\$190,163,264) | (\$205,466,716) |
| Total Actuals - Property Tax | (165,160,848) | (187,380,209) | (200,217,003) |
| Collections As % of Budget | 97.48% | 98.54% | 97.44% |
| | | | |
| Budget Sales & Use Tax | (\$47,500,000) | (\$49,000,000) | (\$49,411,665) |
| Total Actuals - Sales & Use Tax | (20,952,773) | (23,436,026) | (24,421,421) |
| Collections As % of Budget | 44.11% | 47.83% | 49.42% |

3 Year Comparison of Revenues – Ad Valorem Property Taxes

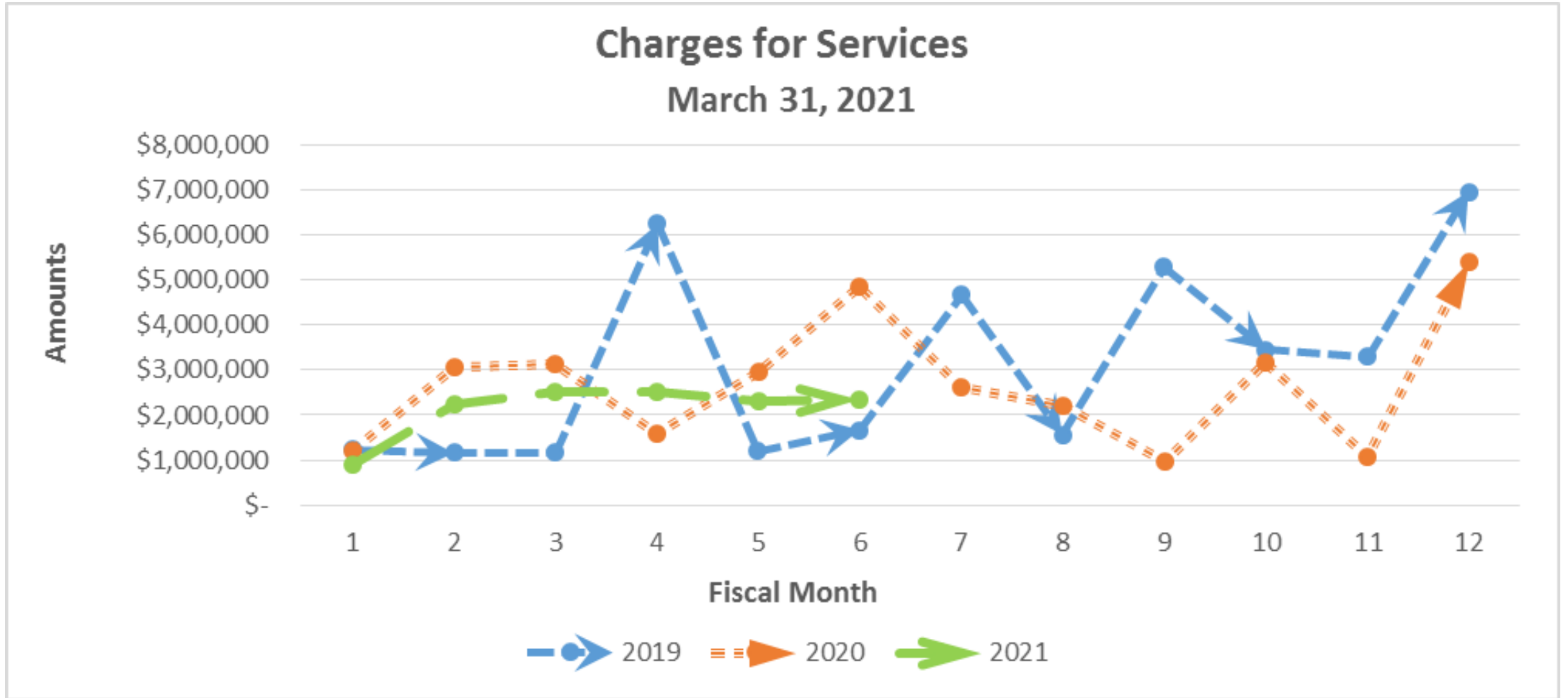


3 Year Comparison of Revenues – Sales and Use Taxes

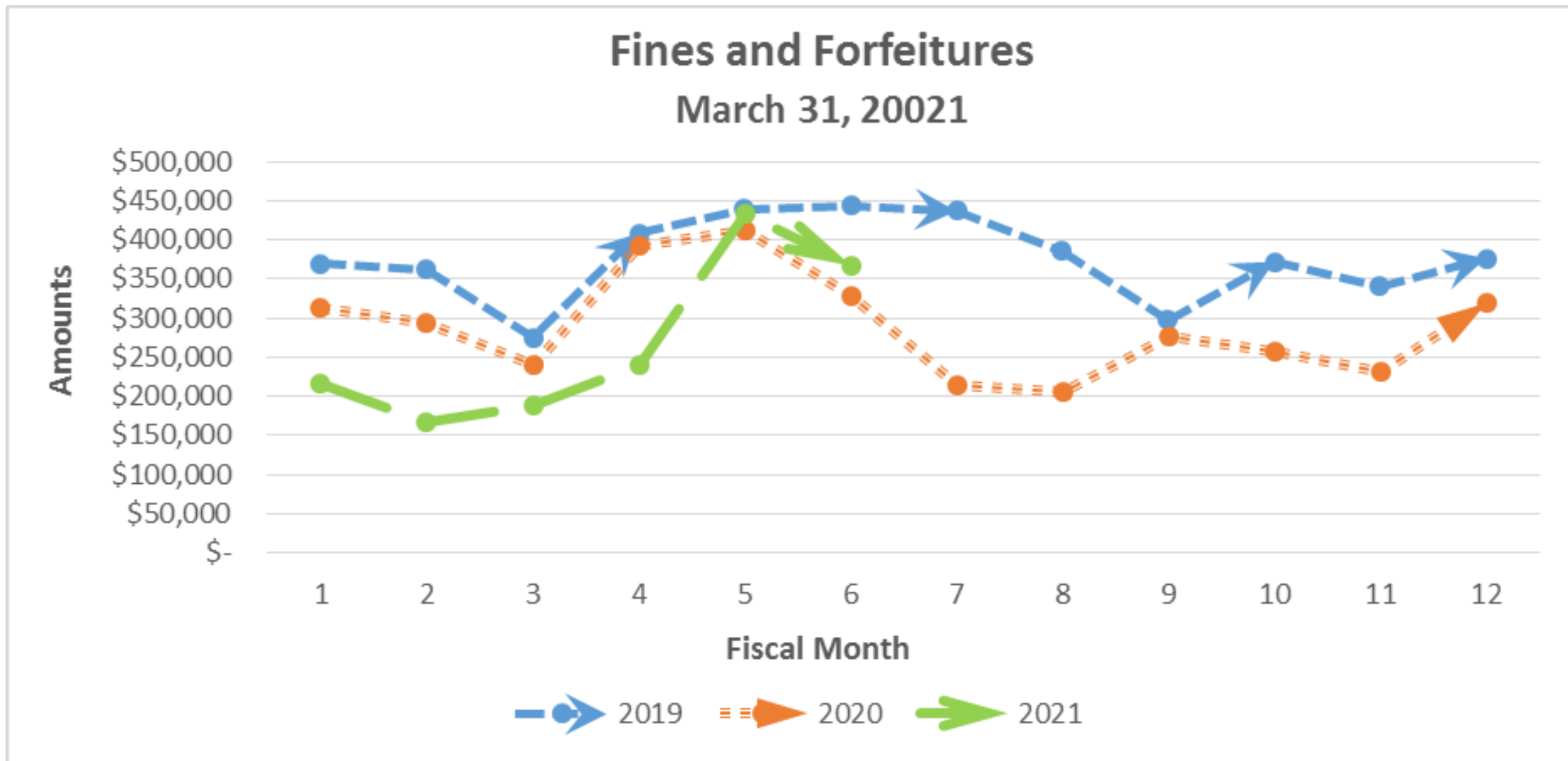
Sales and Use Taxes
March 31, 2021



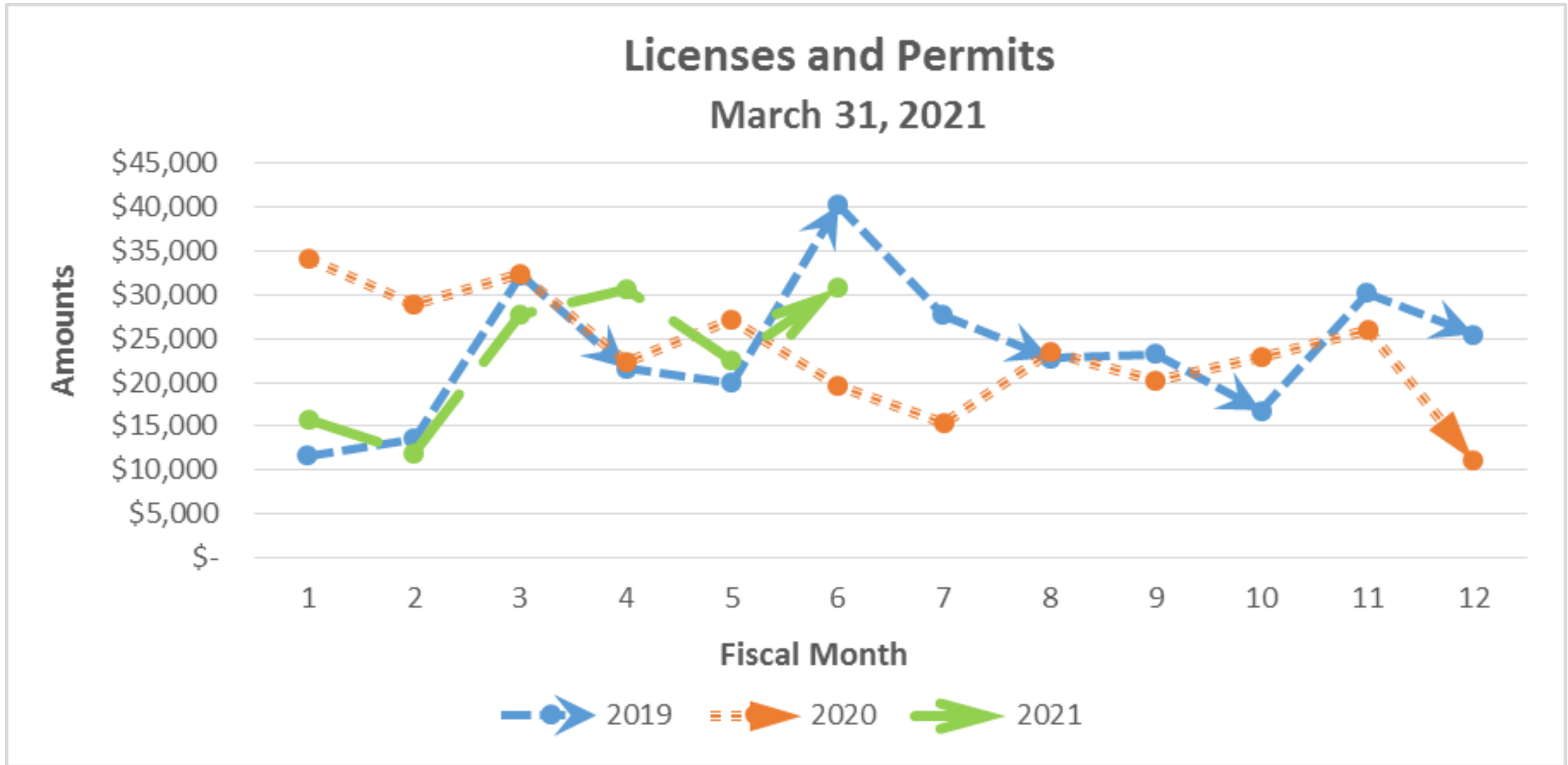
3 Year Comparison of Revenues – Charges for Services



3 Year Comparison of Revenues – Fines and Forfeitures



3 Year Comparison of Revenues – Licenses and Permits



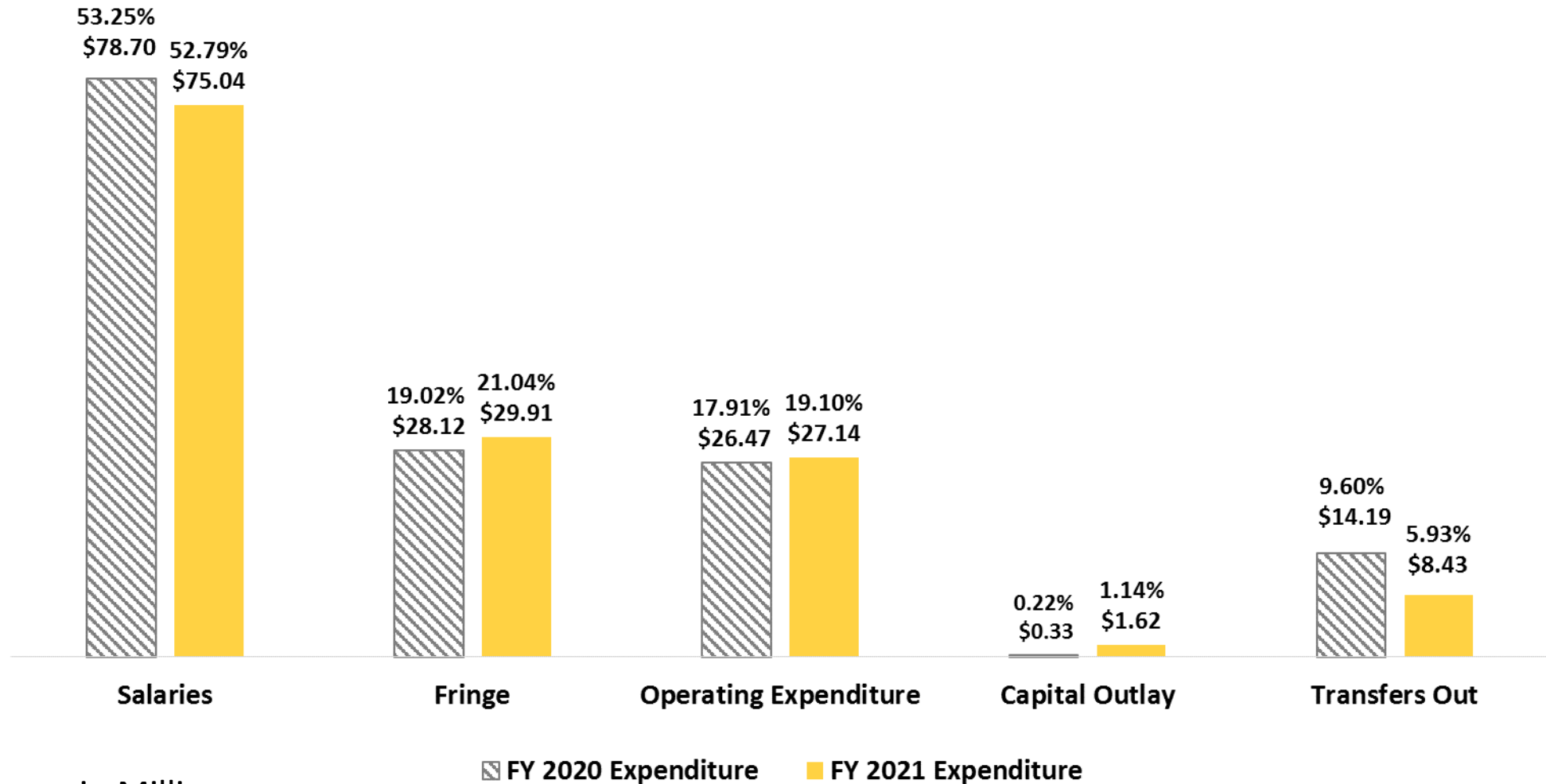
Expenditures



Expenditure Summary by Fund Type

| EXPENDITURES | MTD ACTUALS | YTD ACTUALS |
|-----------------------------------|----------------------|-----------------------|
| AP-BASIC SUPERVISION | \$372,010.54 | \$2,113,582.15 |
| AP-COMMUNITY CORRECTIONS | 39,828.87 | 427,083.60 |
| AP-COUNTY FUNDING | 4,812.91 | 29,401.50 |
| AP-COUNTY GRANTS | 12,317.43 | 79,536.97 |
| AP-DIVERSION TARGET PROGRAM | 333,595.91 | 1,890,332.56 |
| AP-OTHER GRANTS | 32,151.48 | 167,664.67 |
| AP-PR BOND | 2,039.35 | 12,459.06 |
| AP-PROG PARTICIPANTS | - | 95.75 |
| AP-TREATMENT ALT TO INCARCERATION | 86,122.47 | 516,142.94 |
| CAPITAL PROJECTS FUND | 5,167,194.94 | 7,720,925.58 |
| COUNTY GENERAL FUND | 30,947,103.37 | 142,132,827.04 |
| COUNTY GRANTS | 2,984,159.41 | 28,115,760.34 |
| DEBT SERVICE | 66,028.75 | 16,109,082.62 |
| ENTERPRISE FUND | 195,191.26 | 1,046,339.39 |
| INTERNAL SERVICE | 2,142,454.27 | 14,482,288.37 |
| SPECIAL REVENUE | 2,009,336.06 | 10,557,948.58 |
| TOTAL | \$44,394,347 | \$225,401,471 |

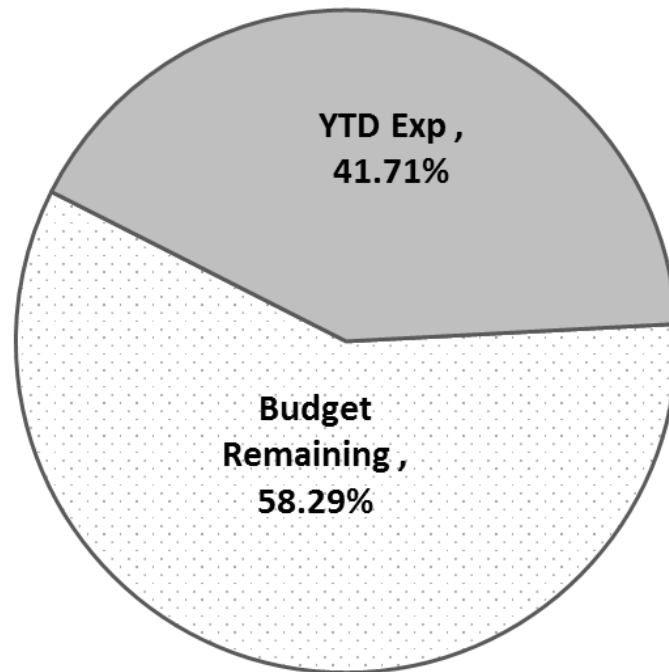
General Fund by Expenditure Type YTD



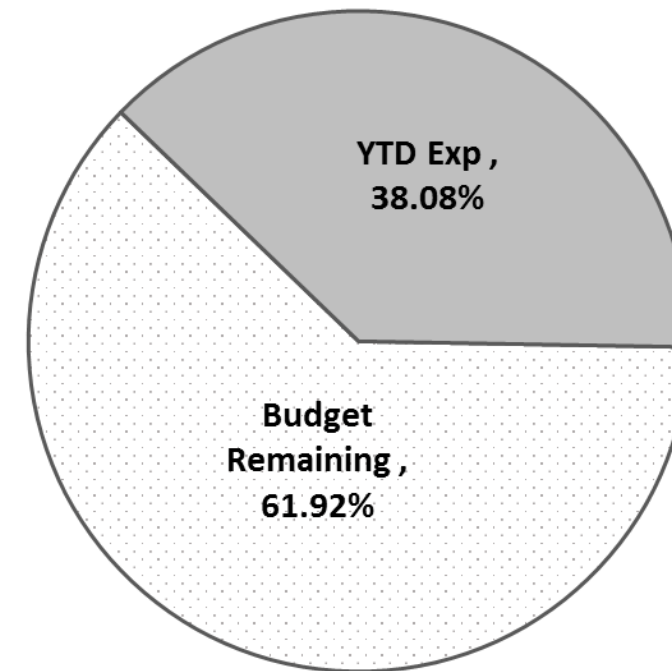
Amounts are in Millions

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

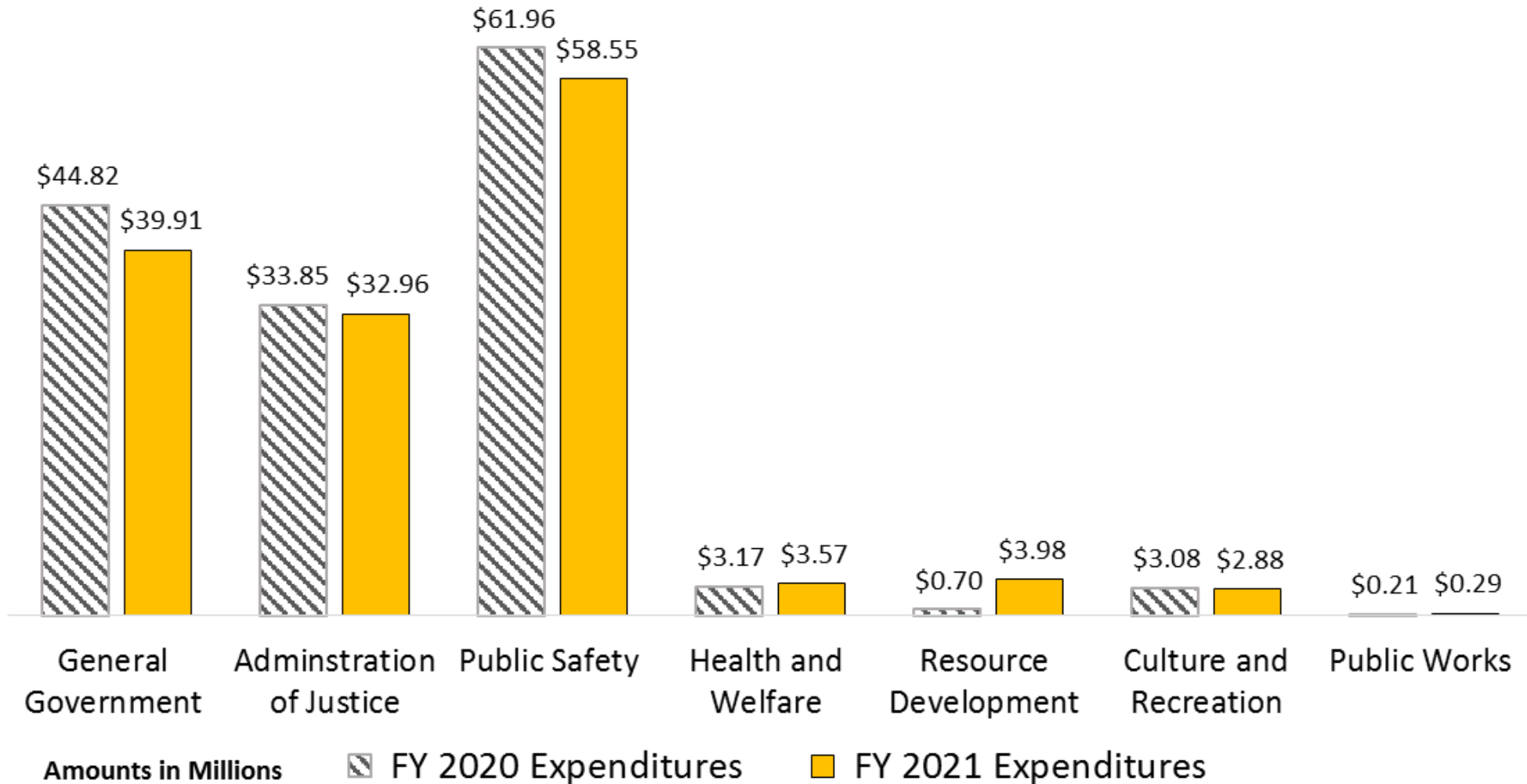
| Function Description | Revised Budget | Period Actuals | YTD Actuals | % Budget Expended |
|---------------------------|----------------------|---------------------|----------------------|-------------------|
| GENERAL GOVERNMENT | \$106,225,894 | \$12,598,453 | \$39,907,045 | 37.57% |
| ADMINISTRATION OF JUSTICE | 79,440,912 | 5,263,486 | 32,961,107 | 41.49% |
| PUBLIC SAFETY | 137,053,028 | 10,341,624 | 58,551,040 | 42.72% |
| HEALTH AND WELFARE | 9,719,922 | 1,030,139 | 3,569,709 | 36.73% |
| COMMUNITY SERVICES | 665,089 | - | - | 0.00% |
| RESOURCE DEVELOPMENT | 20,648,093 | 1,006,925 | 3,975,201 | 19.25% |
| CULTURE AND RECREATION | 7,767,682 | 500,718 | 2,882,163 | 37.10% |
| PUBLIC WORKS | 11,721,865 | 205,759 | 286,563 | 2.44% |
| Total | \$373,242,485 | \$30,947,103 | \$142,132,827 | 38.08% |

*FM6-50.00% of the fiscal year is expired

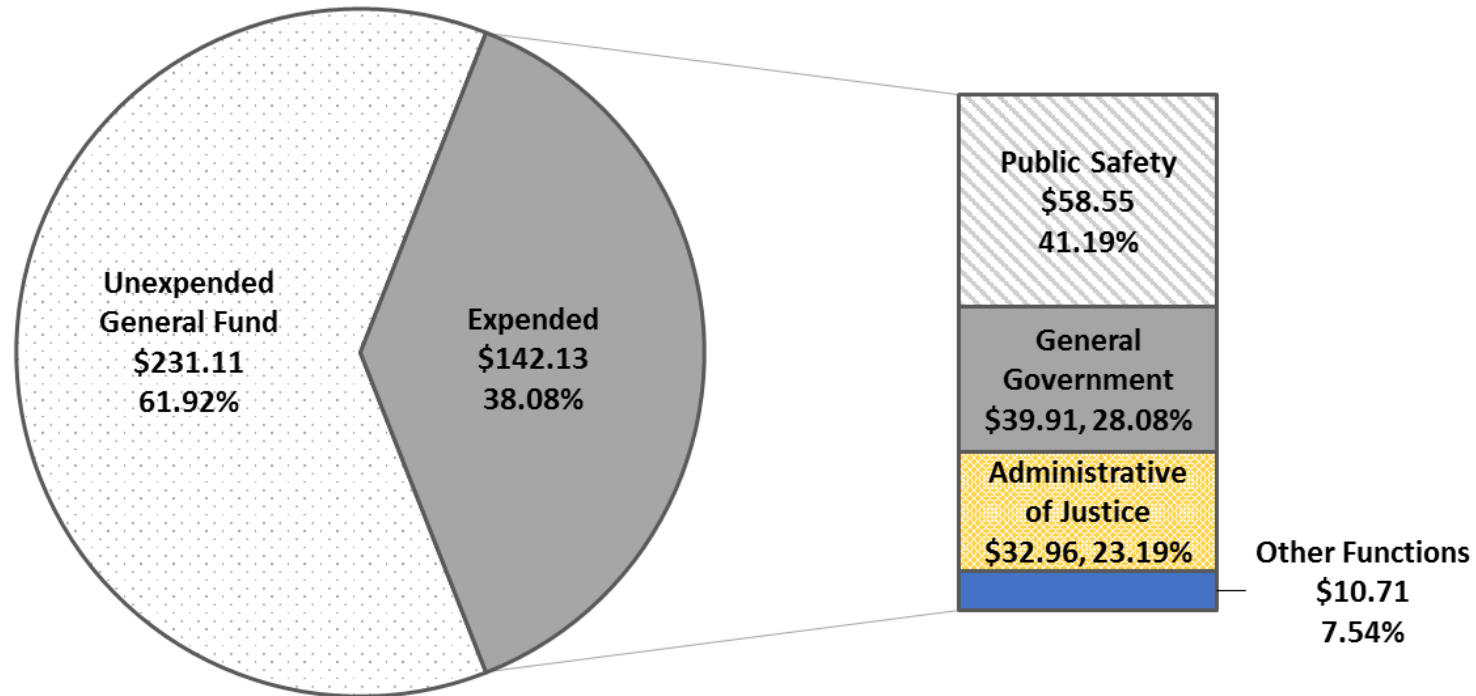
General Fund Expenditure Comparison

| Function | FY 2021 Expenditures | FY 2020 Expenditures | Increase/(Decrease) Over Prior Year Acruals | % Change |
|--------------------------|----------------------|----------------------|---|---------------|
| General Government | \$39,907,045 | 44,815,463.89 | (\$4,908,419) | -10.95% |
| Adminstration of Justice | 32,961,107 | 33,848,602.22 | (887,496) | -2.62% |
| Public Safety | 58,551,040 | 61,964,792 | (3,413,752) | -5.51% |
| Health and Welfare | 3,569,709 | 3,173,368 | 396,340 | 12.49% |
| Resource Development | 3,975,201 | 703,523 | 3,271,678 | 465.04% |
| Culture and Recreation | 2,882,163 | 3,082,348 | (200,185) | -6.49% |
| Public Works | 286,563 | 208,564 | 77,999 | 37.40% |
| Total | \$142,132,827 | \$147,796,662 | (\$5,663,835) | -3.83% |

General Fund Expenditures Comparison by Function



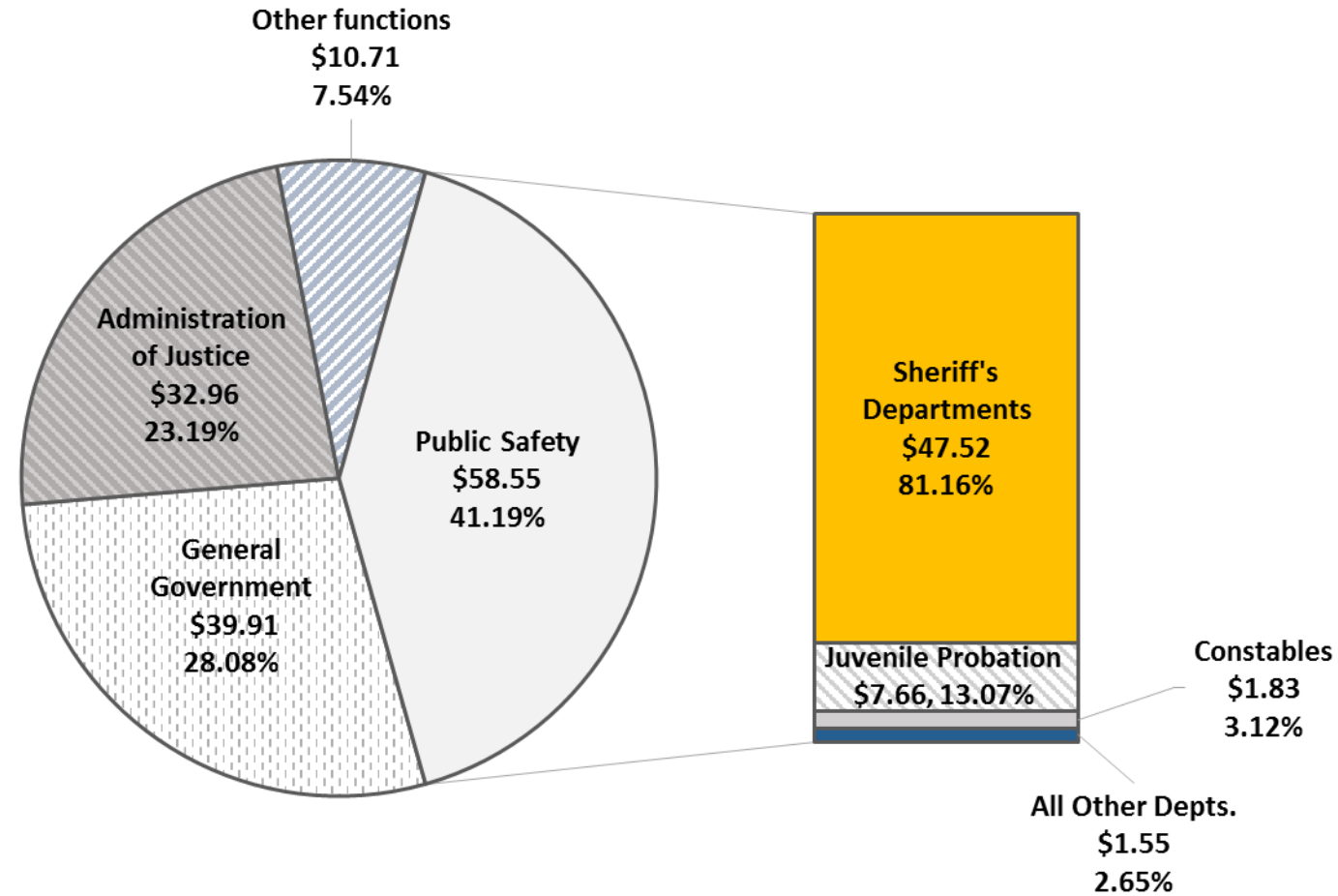
Percentage of General Fund Expended YTD Fiscal Year 2021



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

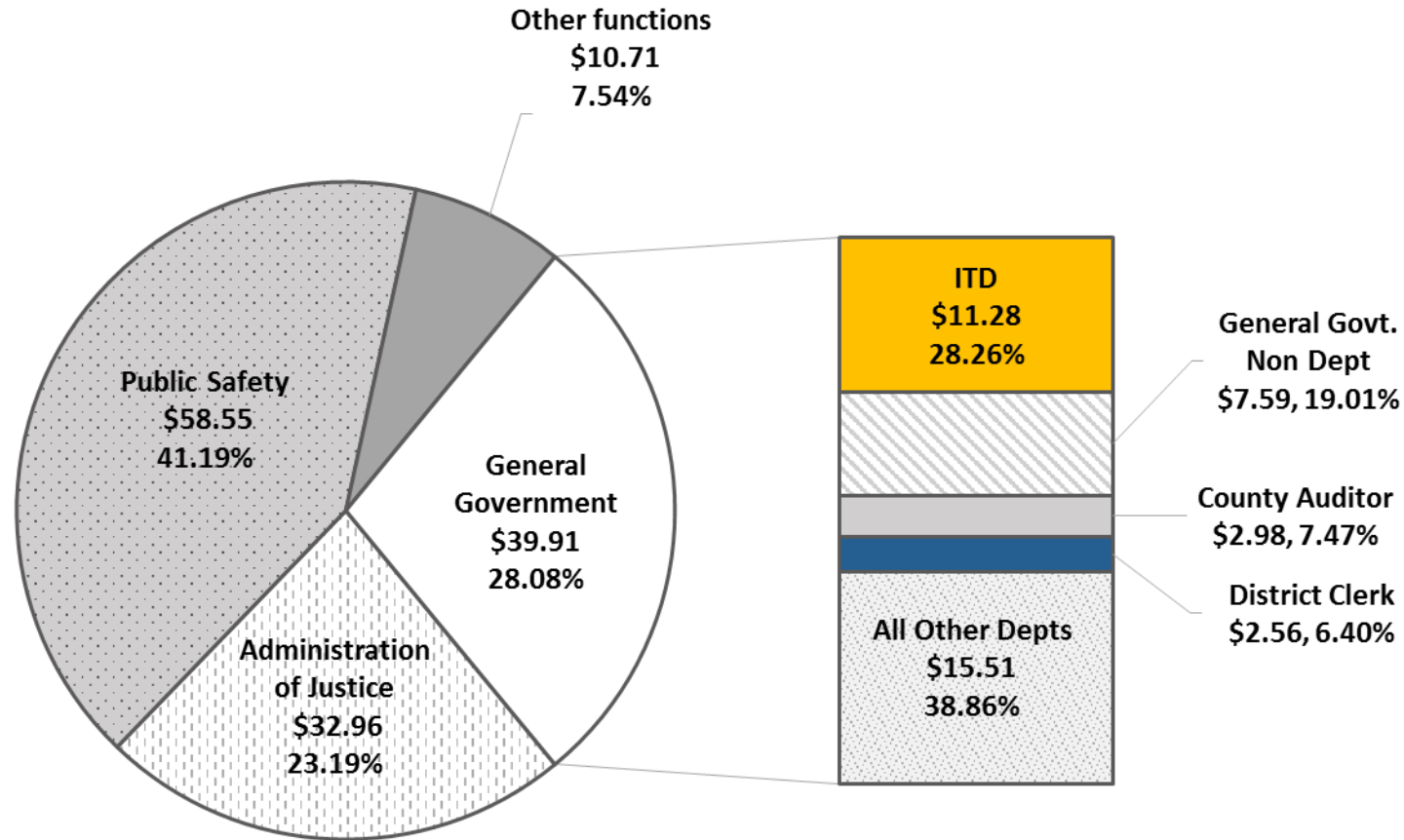
Amounts are in Millions

Percentage of Public Safety Departments Expended YTD



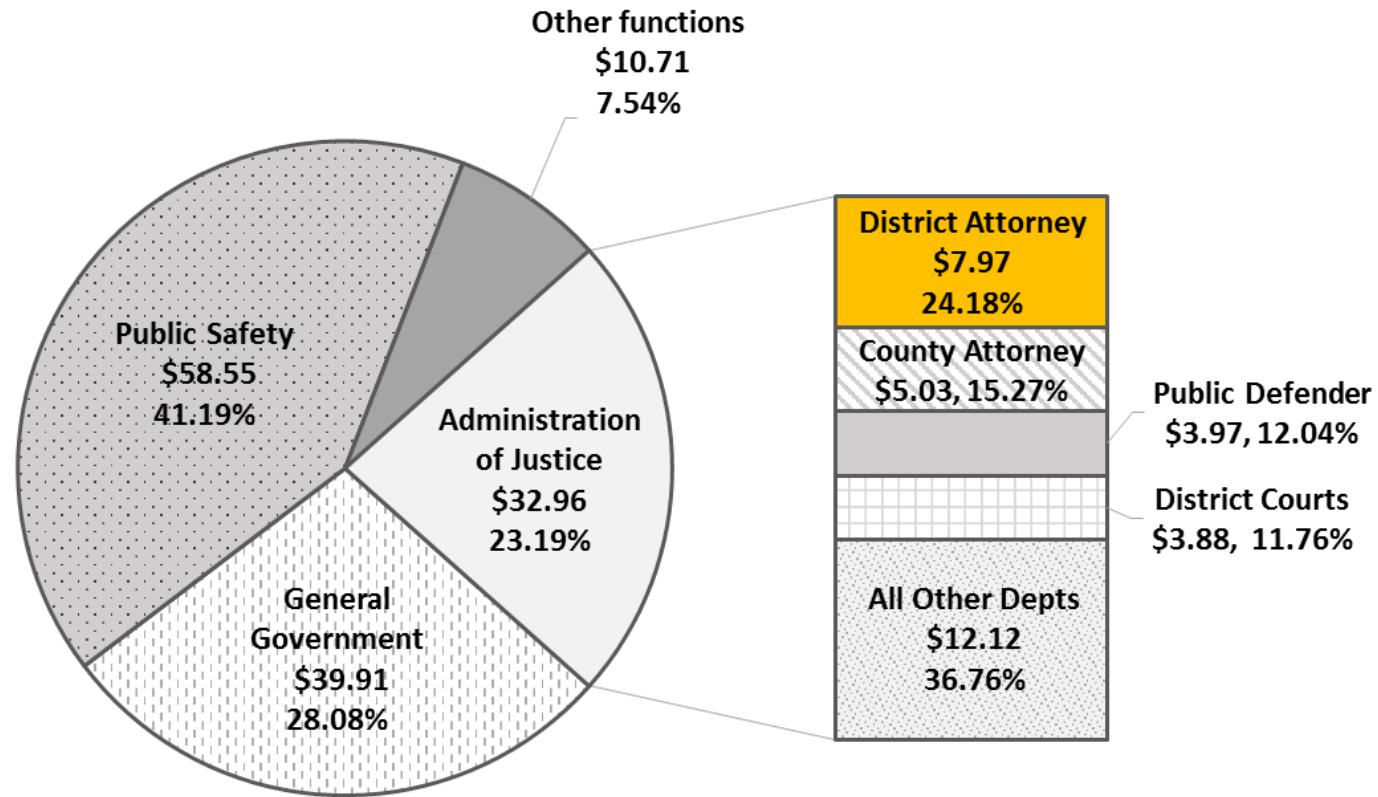
Amounts are in Millions

Percentage of General Government Departments Expended YTD



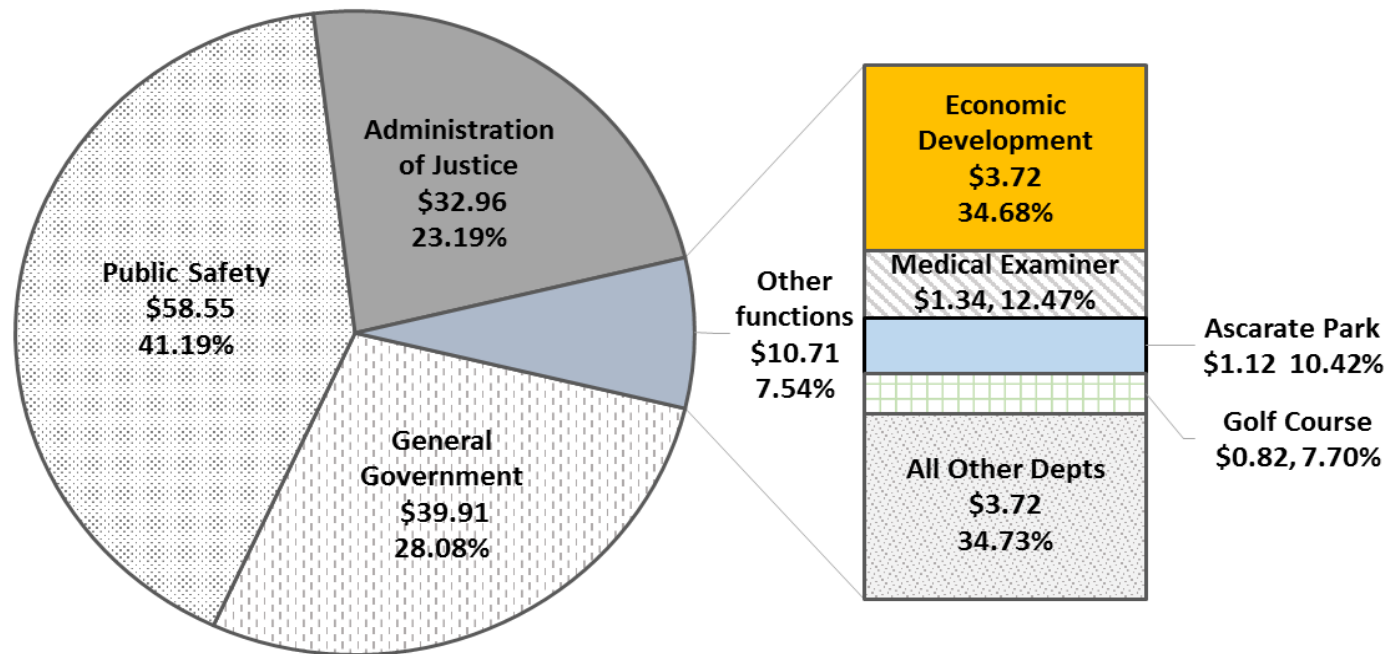
Amounts are in Millions

Percentage of Administration of Justice Departments Expended YTD



Amounts are in Millions

Percentage of Other Functions Expended YTD



Amounts are in Millions

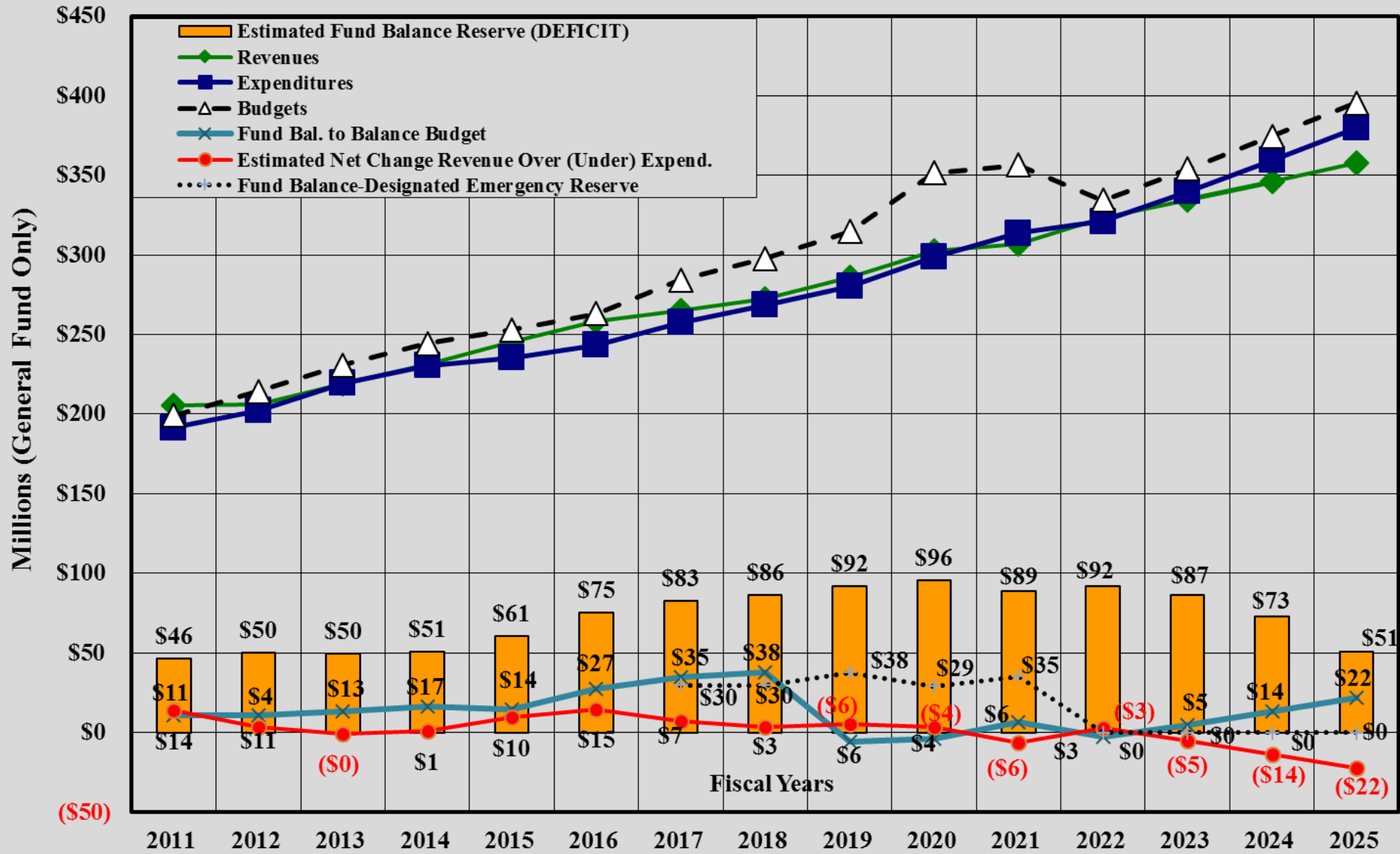
Fund Balance



County Auditor's Financial Forecast

General Funds Historical and Projected Trends (Includes COVID-19 Impacts)

As of March 31, 2021, FM06 , FY2021 (Unaudited) Pre-CAFR





Questions?

