



# UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED  
October 31, 2020*

# Executive Financial Summary

	October 2020	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$10,056,205	\$10,056,205	2.47%
Expenses	16,977,109	16,977,109	3.00%
<b>General Fund</b>			
Revenues	\$4,085,426	\$4,085,426	1.31%
Expenses	11,433,908	11,433,908	3.17%

The percentage of budget excludes \$35M for emergencies

# Condensed Financial Report

## For the Month Ended October 31, 2020

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

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$ 92,357,076	\$ 396,032,915	\$ 11,433,908	\$ 8,503,750	\$ 376,095,257
Special Revenue	28,424,089	55,806,353	1,466,815	4,248,359	50,091,179
Debt Service	2,902,024	19,807,243	-	-	19,807,243
Enterprise	17,836,034	4,152,557	7,339	124,826	4,020,392
Internal Service (non-budgeted)	1,772,791	-	1,857,315	44,866	-
<b>Total Year to Date (YTD)</b>	<b>\$ 143,292,014</b>	<b>\$ 475,799,068</b>	<b>\$ 14,765,377</b>	<b>\$ 12,921,801</b>	<b>\$ 450,014,071</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$ 27,602,002	\$ 248,405,116	\$ 220,082,780	\$ 6,104,653	\$ 22,217,683
Grants	26,123,047	215,731,990	135,910,740	7,941,990	71,879,260
Agency EPC-CSCD		14,610,570	2,860,583	232,124	11,517,863
Special Revenue		155,501	\$ 8,076	\$ 79,198	68,227
<b>Total Life to Date (LTD)</b>	<b>\$ 53,725,049</b>	<b>\$ 478,903,177</b>	<b>\$ 358,862,179</b>	<b>\$ 14,357,965</b>	<b>\$ 105,683,033</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	\$ (39,499)	\$ (39,499)
AP-BASIC SUPERVISION	(115,737)	(115,737)
AP-COUNTY GRANTS	(3,942)	(3,942)
AP-DIVERSION TARGET PROGRAM	(542)	(542)
AP-OTHER GRANTS	(32,587)	(32,587)
AP-PROG PARTICIPANTS	(291)	(291)
AP-RESTITUTION TO VICTIM	(69)	(69)
AP-TREATMENT ALT TO INCARCERATION	(1,862)	(1,862)
CAPITAL PROJECTS FUND	(6,854)	(6,854)
<b>COUNTY GENERAL FUND</b>	<b>(4,085,426)</b>	<b>(4,085,426)</b>
COUNTY GRANTS	(1,397,445)	(1,397,445)
DEBT SERVICE	(269,737)	(269,737)
ENTERPRISE FUND	(1,363)	(1,363)
INTERNAL SERVICE	(1,959,375)	(1,959,375)
SPECIAL REVENUE	(2,141,478)	(2,141,478)
<b>TOTAL</b>	<b>\$ (10,056,205)</b>	<b>\$ (10,056,205)</b>

# General Fund Revenue by Source YTD as of FM1

Revenue Source	FY 2021 Revenue	FY 2020 Revenue	Increase/(Decrease) over prior year actuals
Property Taxes	\$ (2,830,099)	\$ (2,980,622)	\$ (150,523)
Bingo Tax	(6,423)	-	6,423
State Mixed Beverage Tax	-	(730,960)	(730,960)
Licenses and Permits	(15,799)	(34,043)	(18,244)
Intergovernmental	(78,245)	(10,322)	67,923
Charges for Services	(887,829)	(1,201,326)	(313,497)
Fines and Forfeits	(216,306)	(312,330)	(96,024)
Interest	(26,252)	(152,916)	(126,664)
Miscellaneous Revenue	(24,474)	(79,428)	(54,954)
<b>Total</b>	<b>\$ (4,085,426)</b>	<b>\$ (5,501,947)</b>	<b>\$ (1,416,521)</b>

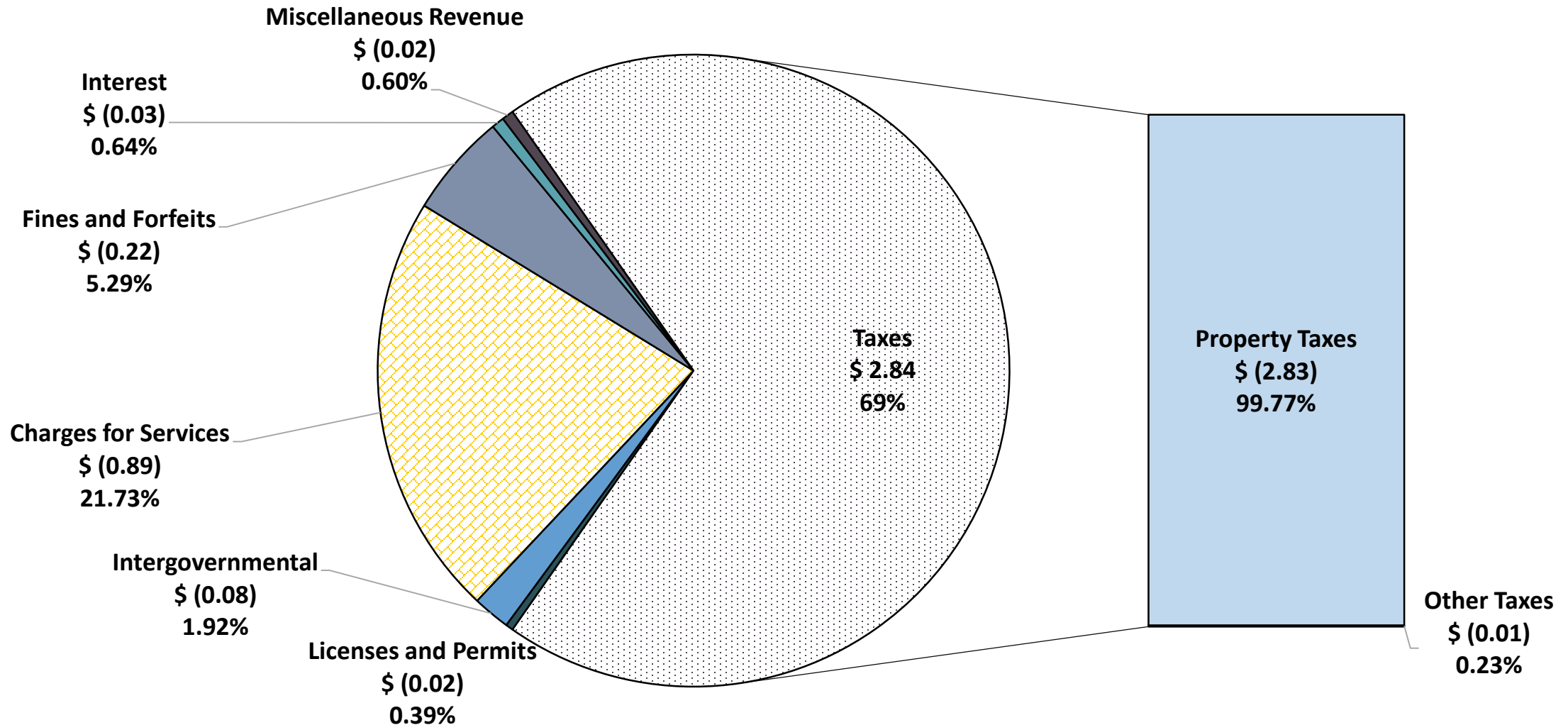
# General Fund Revenue by Source

## Budget to Actual YTD as of FM1

Revenue by Source	Revised Budget	FM1	YTD Actuals	YTD % of Est. Budget Collected
Property Taxes	\$ (205,466,716)	\$ (2,830,099)	\$ (2,830,099)	1.38%
Sales and Use Tax	(49,411,665)	-	-	0.00%
Sales and Use Tax-ST Motor Vehicle	(5,168,718)	-	-	0.00%
Bingo Tax	(25,000)	(6,423)	(6,423)	25.69%
State Mixed Beverage Tax	(2,500,000)	-	-	0.00%
Vehicle Inventory Taxes	(35,000)	-	-	0.00%
Licenses and Permits	(292,000)	(15,799)	(15,799)	5.41%
Intergovernmental	(7,686,434)	(78,245)	(78,245)	1.02%
Charges for Services	(33,659,357)	(887,829)	(887,829)	2.64%
Fines and Forfeits	(4,247,669)	(216,306)	(216,306)	5.09%
Interest	(1,487,885)	(26,252)	(26,252)	1.76%
Miscellaneous Revenue	(957,750)	(24,474)	(24,474)	2.56%
Other Financing Sources	(1,009,671)	-	-	0.00%
<b>Total</b>	<b>\$ (311,947,865)</b>	<b>\$ (4,085,426)</b>	<b>\$ (4,085,426)</b>	<b>1.31%</b>

\*FM1-8.33% of the fiscal year is expired

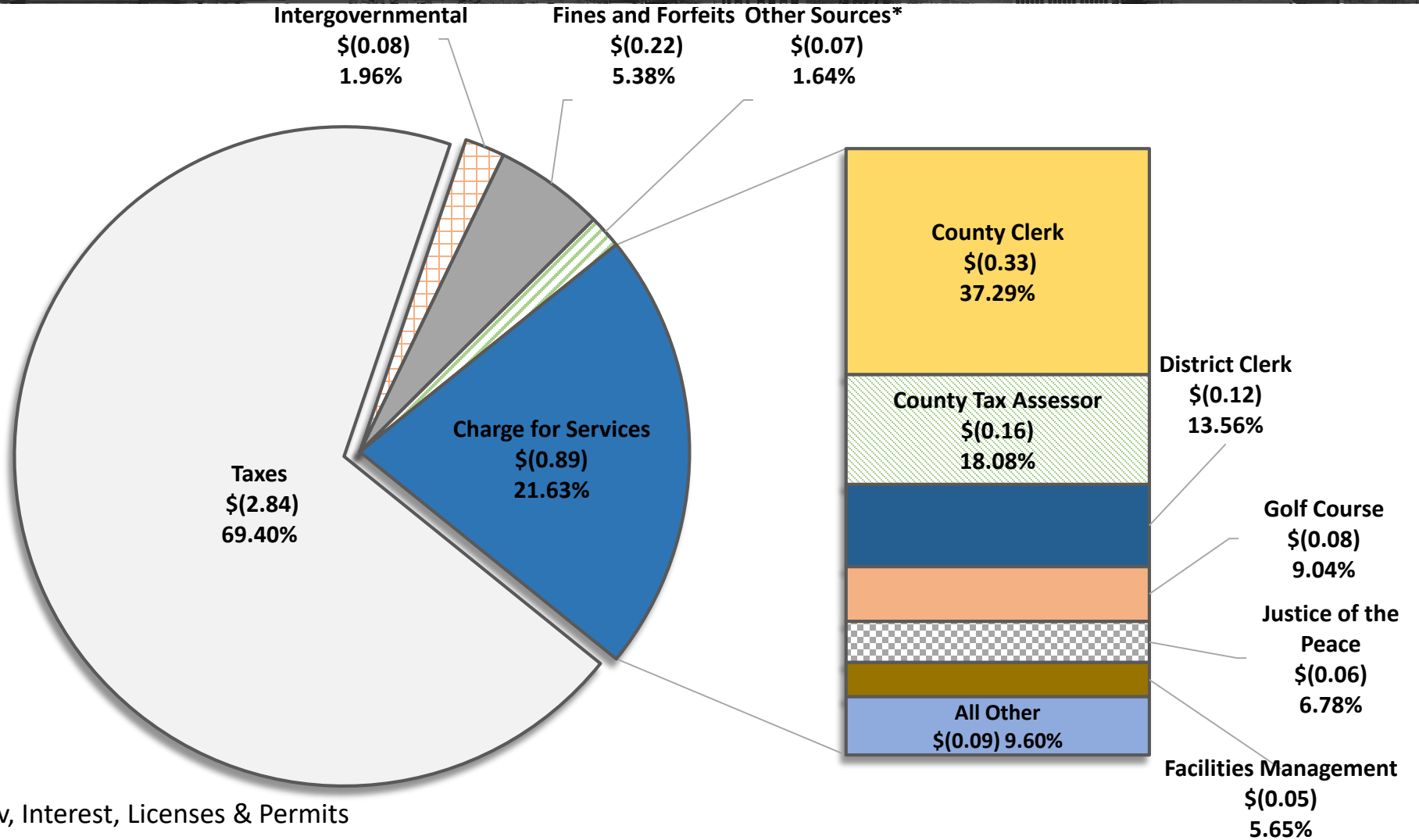
# General Fund Revenue by Source YTD as of FM1



Amounts are in Millions

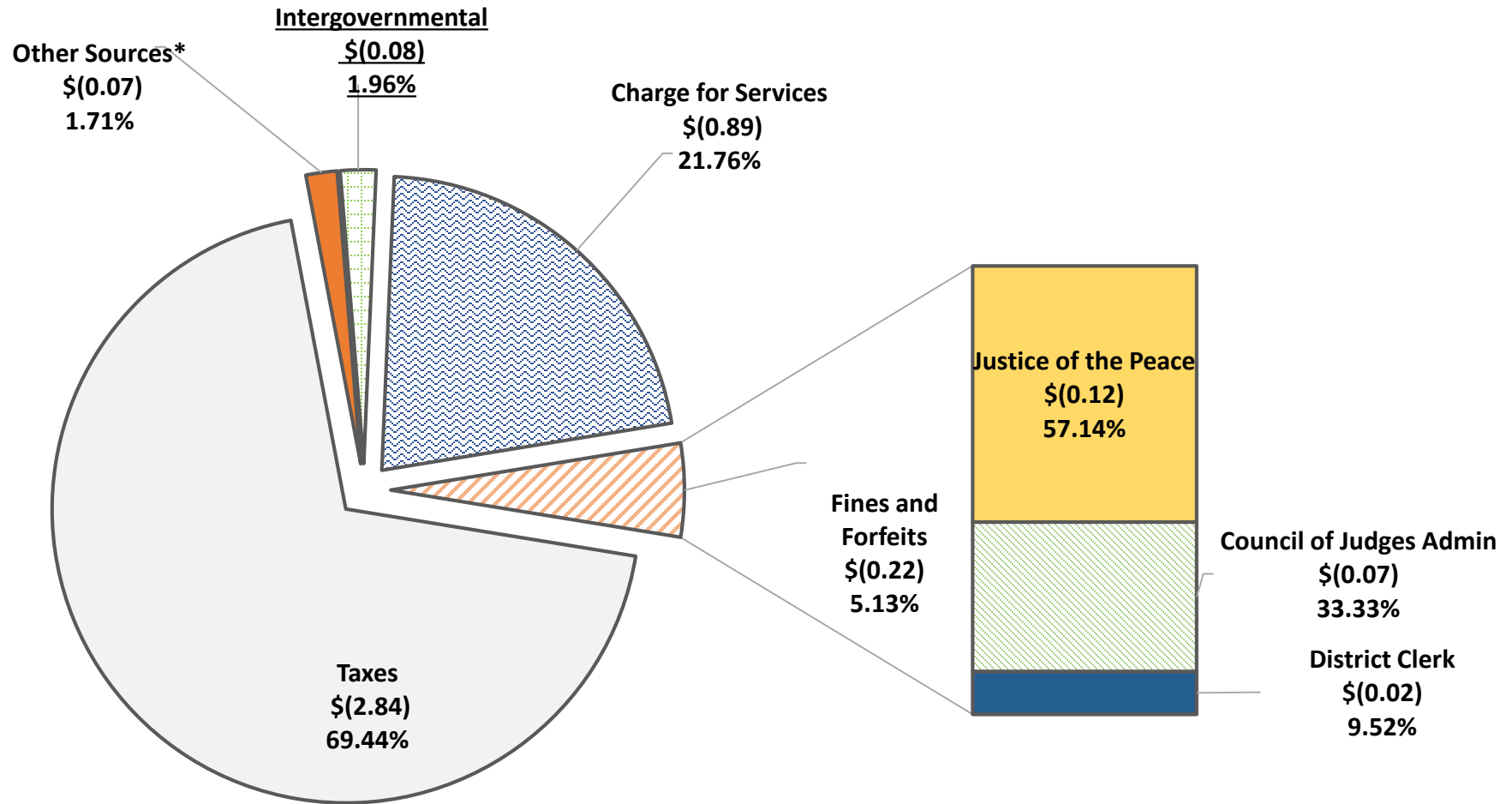


# Percentage of Charges for Services Revenues by Department



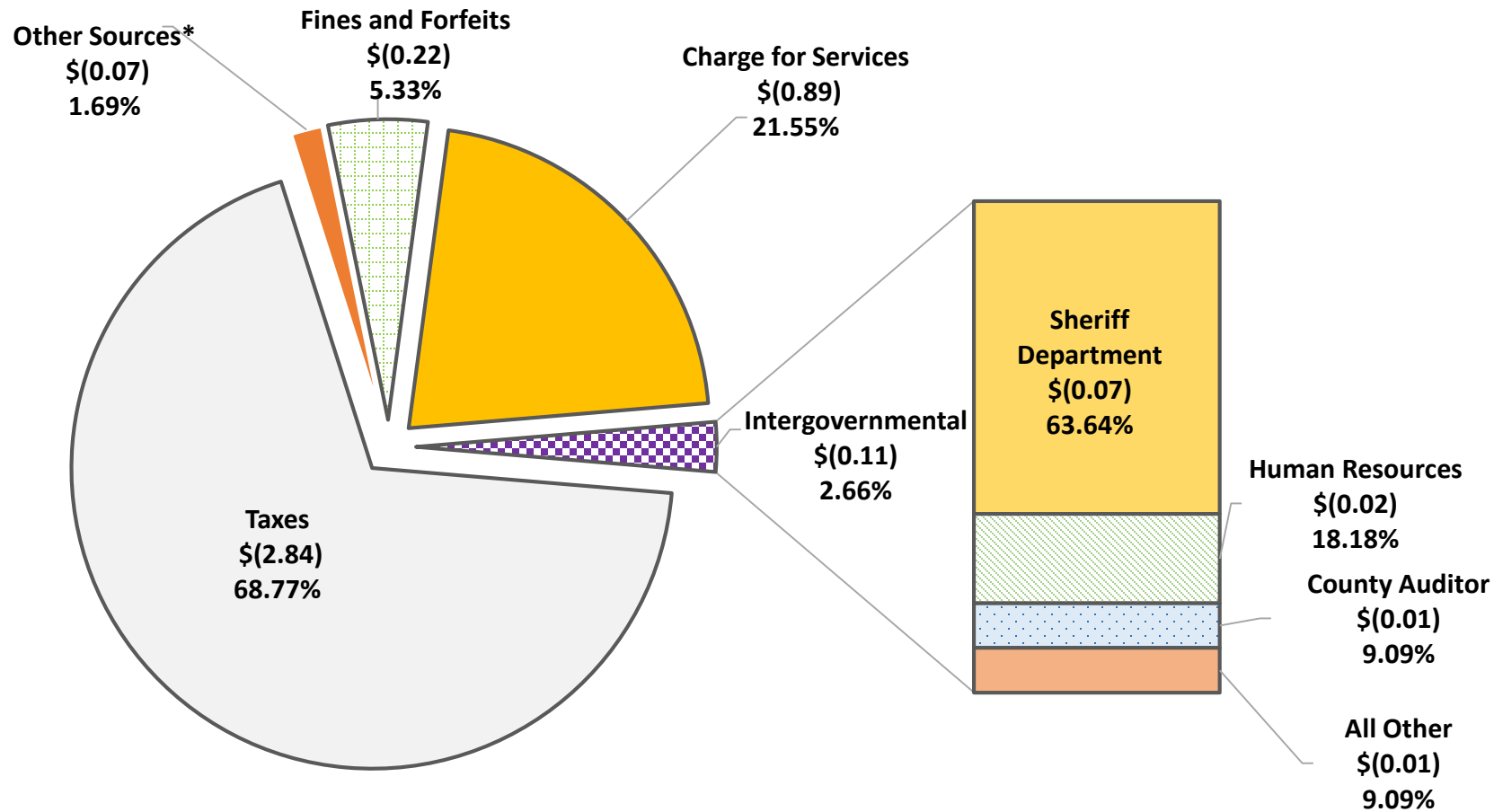
\*Other Sources include Misc. Rev, Interest, Licenses & Permits  
 Amounts are in Millions

# 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 FM1 (8.33% of Yr Expired)

	2019	2020	2021
All Revenue Budget	\$ (276,889,578)	\$ (299,640,613)	\$ (311,947,865)
Total Revenue Actuals	(4,483,699)	(5,501,947)	(4,085,426)
<b>Actual Collection As % of Budget</b>	<b>1.62%</b>	<b>1.84%</b>	<b>1.31%</b>
Budget- Property Tax	\$ (169,423,826)	\$ (190,163,264)	\$ (205,466,716)
Total Actuals - Property Tax	(1,654,050)	(2,980,622)	(2,830,099)
<b>Collections As % of Budget</b>	<b>0.98%</b>	<b>1.57%</b>	<b>1.38%</b>
Budget Sales & Use Tax	\$ (47,500,000)	\$ (49,000,000)	\$ (49,411,665)
Total Actuals - Sales & Use Tax	-	-	-
<b>Collections As % of Budget</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>



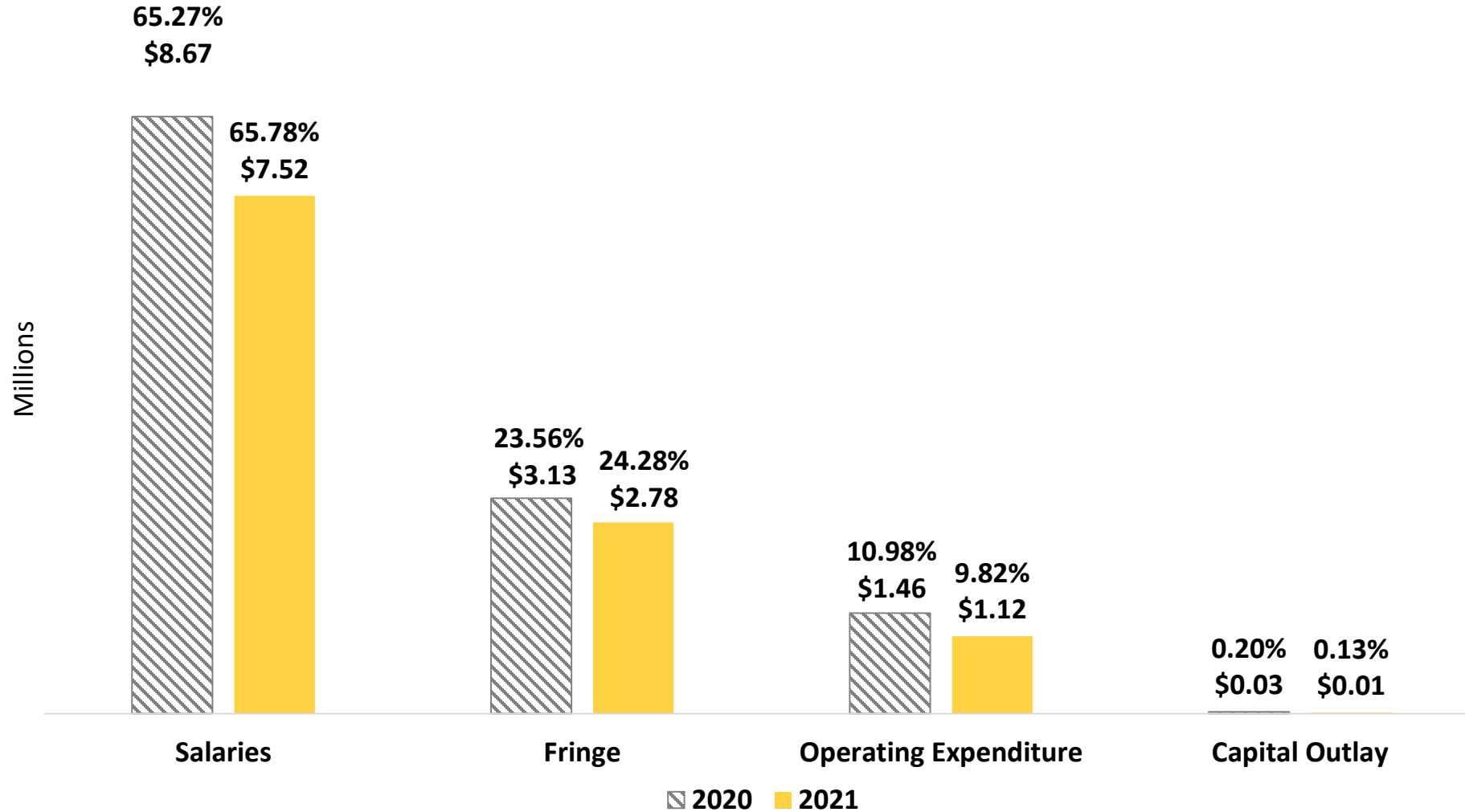
# *Expenditures*



# Expenditure Summary by Fund Type

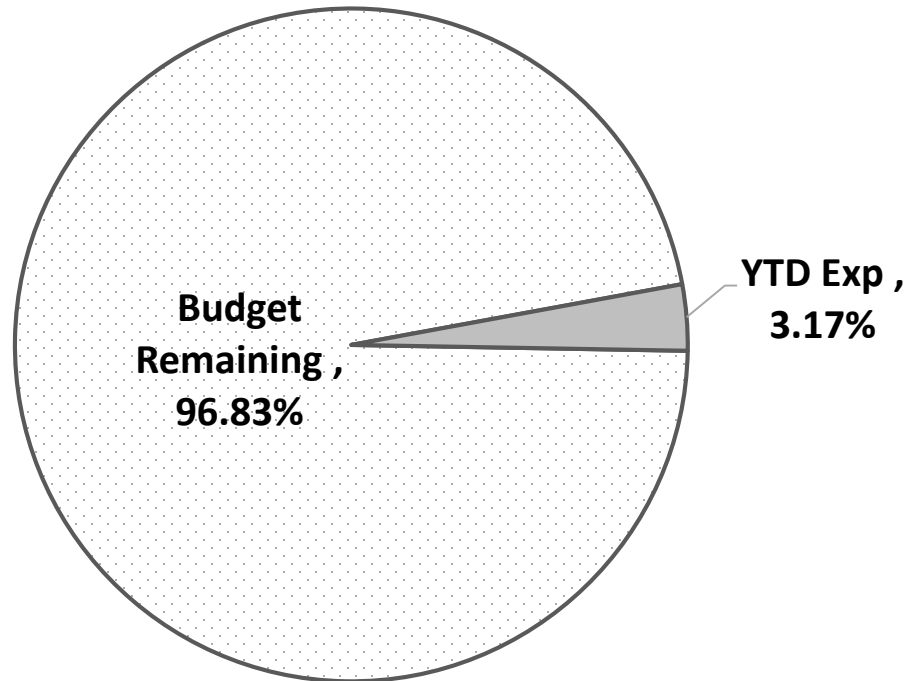
EXPENDITURES	MTD ACTUALS	YTD ACTUALS
AP-BASIC SUPERVISION	\$ 222,175	\$ 222,175
AP-COMMUNITY CORRECTIONS	39,749	39,749
AP-COUNTY FUNDING	3,147	3,147
AP-COUNTY GRANTS	11,784	11,784
AP-DIVERSION TARGET PROGRAM	177,081	177,081
AP-OTHER GRANTS	18,997	18,997
AP-PR BOND	1,227	1,227
AP-SUBSTANCE ABUSE FELONY PUNISHME	(4,400)	(4,400)
AP-TREATMENT ALT TO INCARCERATION	51,488	51,488
CAPITAL PROJECTS FUND	192,759	192,759
<b>COUNTY GENERAL FUND</b>	<b>11,433,908</b>	<b>11,433,908</b>
COUNTY GRANTS	1,497,726	1,497,726
ENTERPRISE FUND	7,339	7,339
INTERNAL SERVICE	1,857,315	1,857,315
SPECIAL REVENUE	1,466,815	1,466,815
<b>Total</b>	<b>\$ 16,977,109</b>	<b>\$ 16,977,109</b>

# General Fund by Expenditure Type

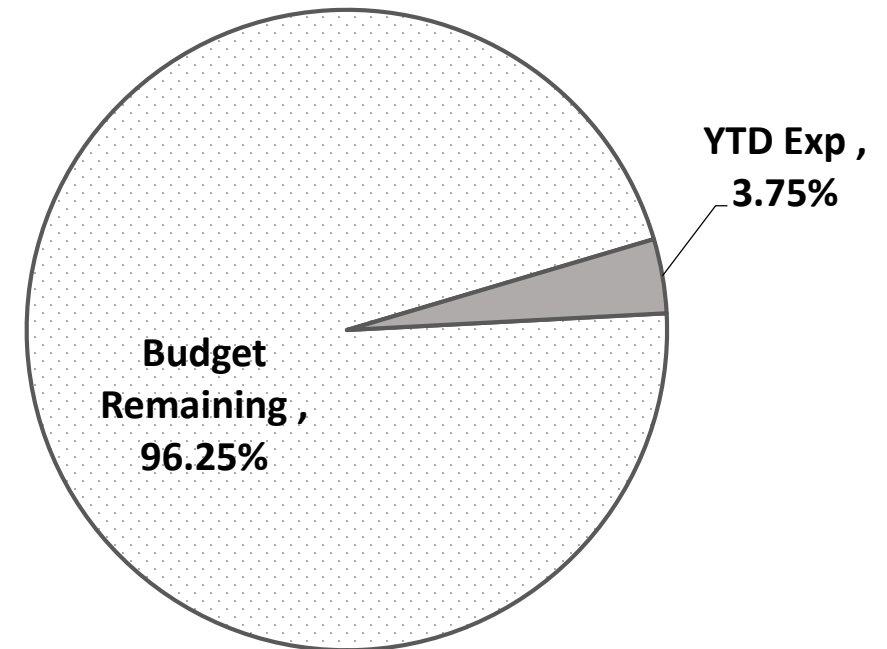


# Percentage of General Fund Expenditures YTD

## Fiscal Year 2021



## Fiscal Year 2020



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

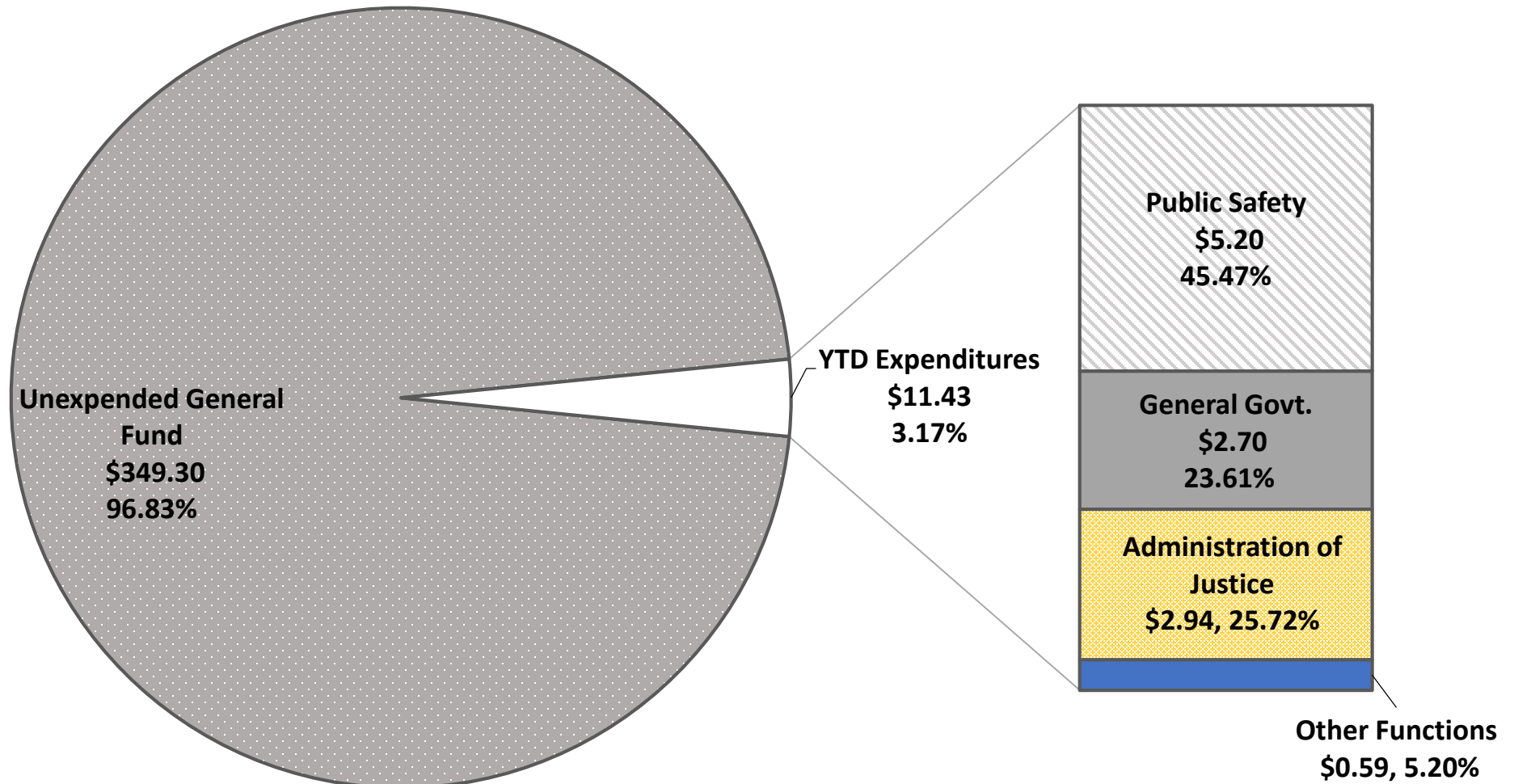


# General Fund Expenditures by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
GENERAL GOVERNMENT	\$105,199,060	\$2,699,342	\$2,699,342	2.57%
ADMINISTRATION OF JUSTICE	79,322,572	2,941,161	2,941,161	3.71%
PUBLIC SAFETY	136,114,500	5,198,694	5,198,694	3.82%
HEALTH AND WELFARE	9,409,390	242,018	242,018	2.57%
COMMUNITY SERVICES	665,089	-	-	0.00%
RESOURCE DEVELOPMENT	10,650,004	42,245	42,245	0.40%
CULTURE AND RECREATION	7,617,454	303,256	303,256	3.98%
PUBLIC WORKS	11,757,040	7,193	7,193	0.06%
<b>Total</b>	<b>\$360,735,110</b>	<b>\$11,433,908</b>	<b>\$11,433,908</b>	<b>3.17%</b>

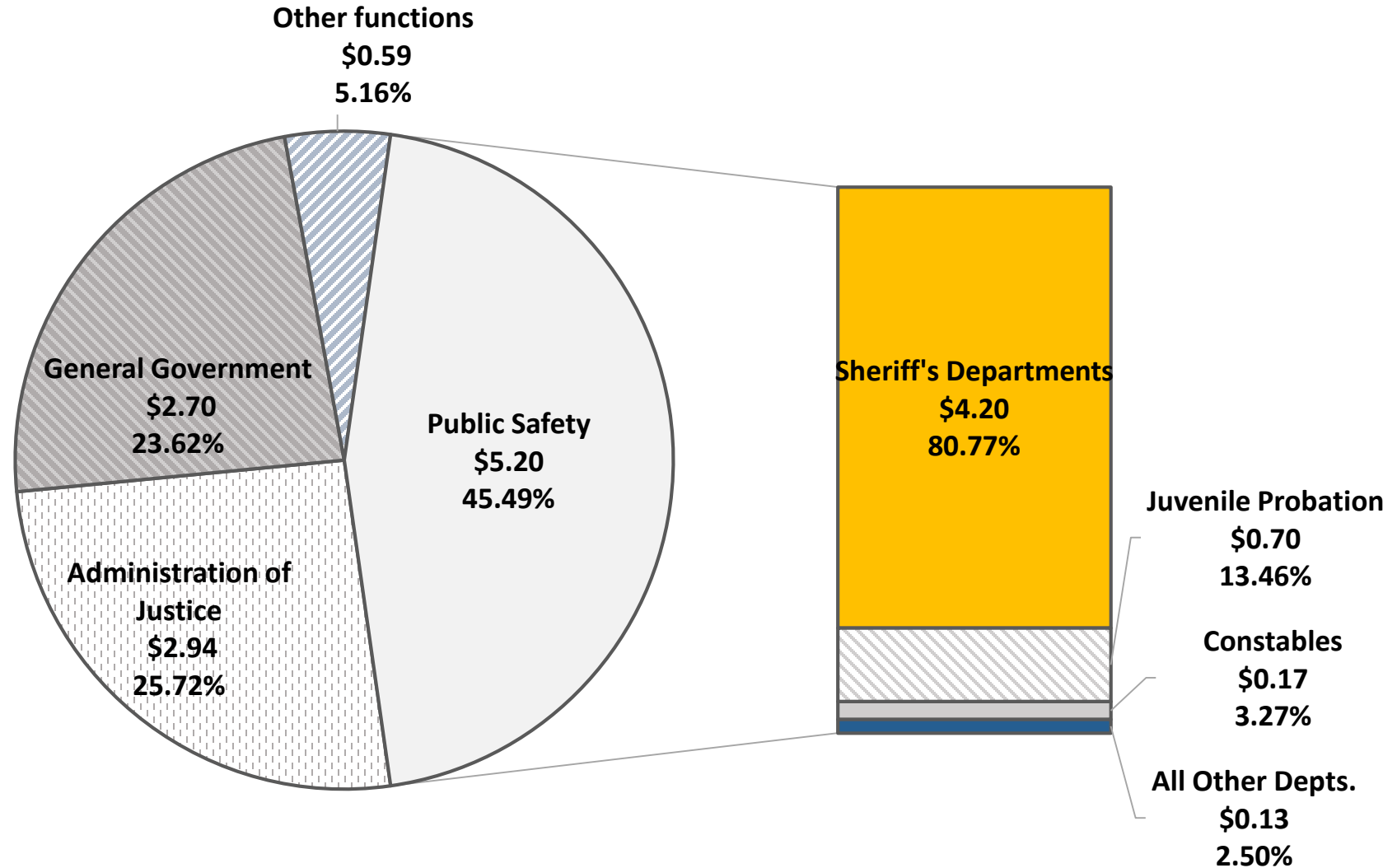
\*FM1-8.33% of the fiscal year is expired

# Percentage of General Fund Expended YTD Fiscal Year 2021



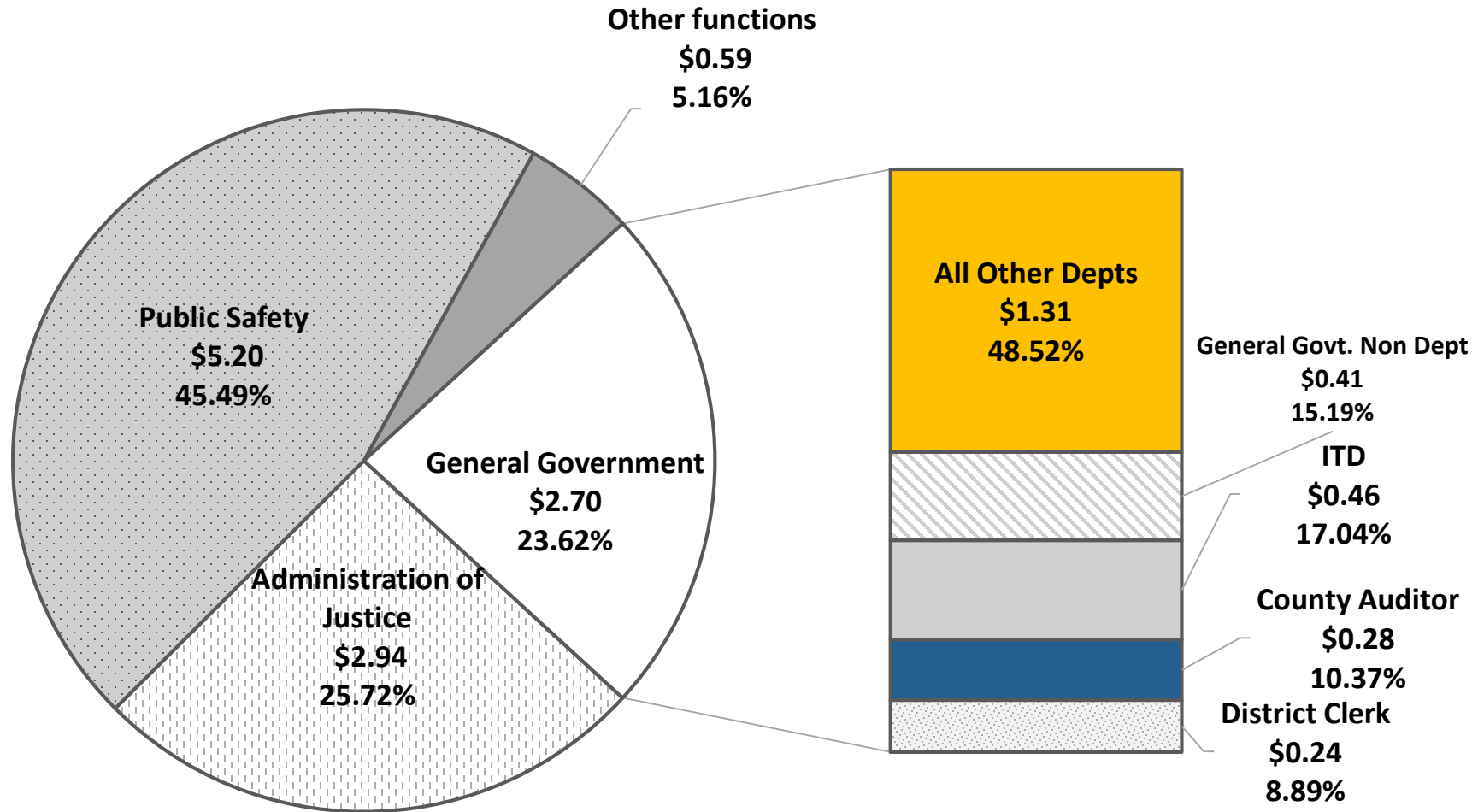
\*(Note the FY2021 Revised Budget in General Fund excludes \$29M for emergencies)  
Amounts are in Millions

# Percentage of Public Safety Departments Expended YTD



Amounts are in Millions

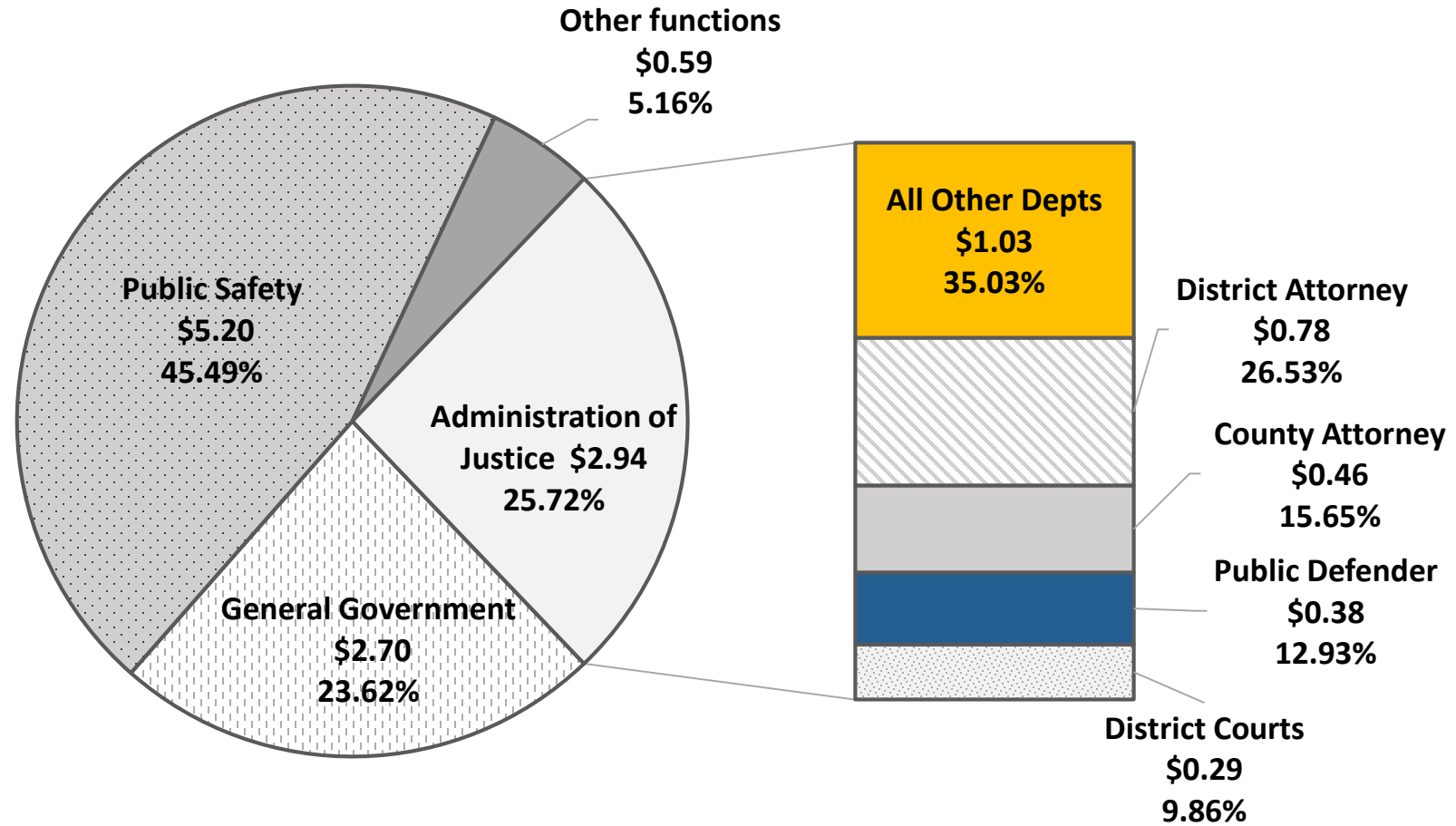
# Percentage of General Government Departments Expended YTD



Amounts are in Millions

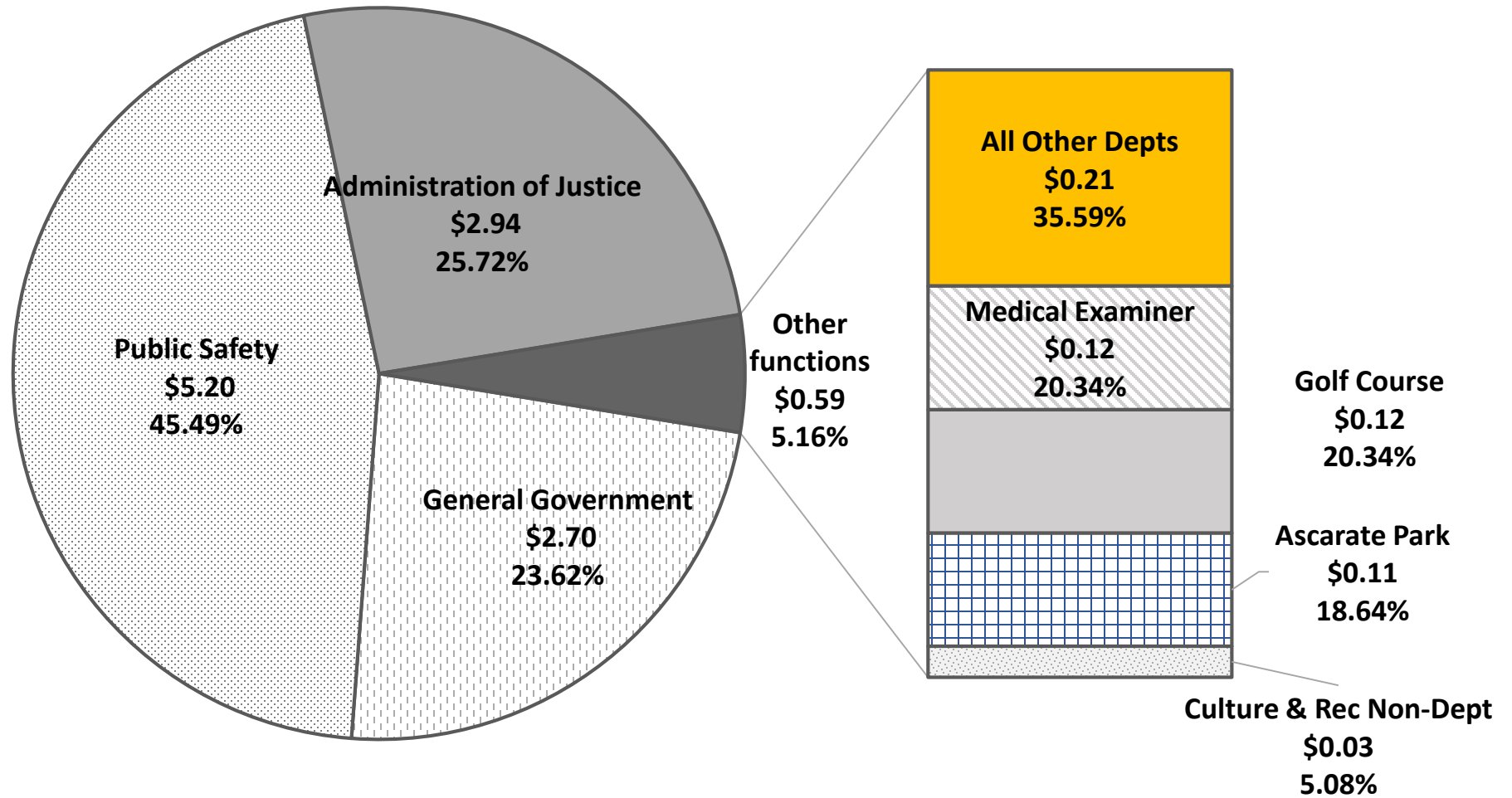


# Percentage of Administration of Justice Departments Expended YTD



Amounts are in Millions

# Percentage of Other Functions Expended YTD



Amounts are in Millions

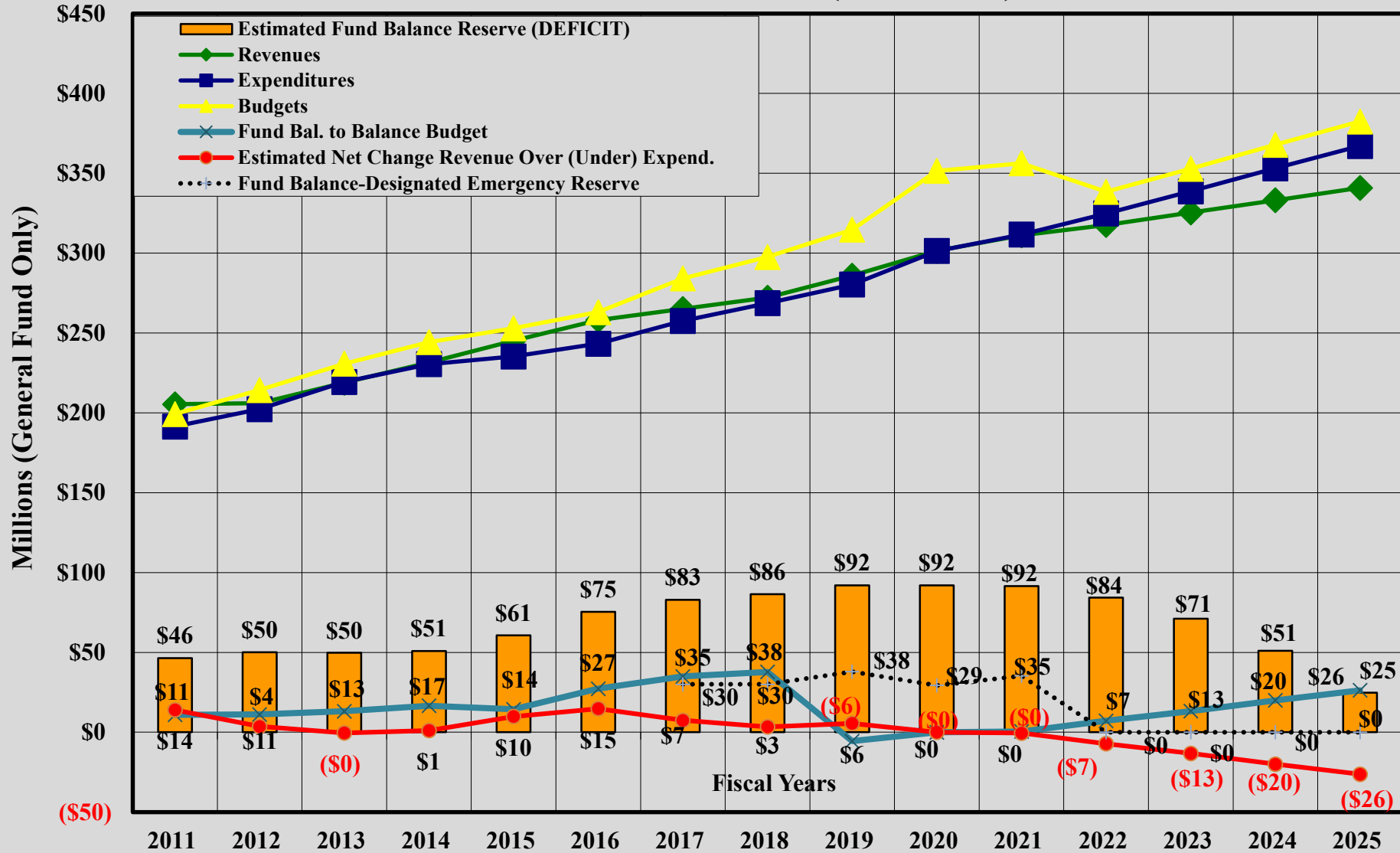
# *Fund Balance*



# County Auditor's Financial Forecast

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

### As of October 30, 2020, FM01, FY2021 (Unaudited) Pre-CAFR







*Questions?*

