



# UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED  
September 30, 2021*

# Executive Financial Summary

	September 2021	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$24,914,036	\$541,981,271	81.14%
Expenses	\$45,442,170	\$465,913,792	63.76%
<b>General Fund</b>			
Revenues	\$15,994,761	\$316,598,594	80.85%
Expenses	\$33,334,366	\$306,715,694	82.18%

The percentage of budget excludes \$35M for emergencies



# Condensed Financial Report

## For the Month Ended September 30, 2021

**El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report  
for the month ended September 30, 2021**

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$105,490,938	\$397,554,849	\$306,715,694	\$8,140,965	\$82,698,191
Special Revenue	30,532,383	56,113,433	27,355,082	7,798,216	20,960,134
Debt Service	1,588,562	19,807,243	19,750,971	-	56,272
Enterprise	17,102,058	4,108,541	2,801,975	279,713	1,026,853
Internal Service (non-budgeted)	338,946	41,261	32,005,942	119,245	-
<b>Total Year to Date (YTD)</b>	<b>\$155,052,887</b>	<b>\$477,625,328</b>	<b>\$388,629,664</b>	<b>\$16,338,139</b>	<b>\$104,741,450</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$28,437,492	\$262,670,092	\$233,679,427	\$8,695,887	\$20,294,778
Grants	91,352,113	344,475,127	188,034,581	8,426,892	148,013,655
Agency EPC-CSCD	-	24,740,720	13,358,812	1,403,537	9,978,372
<b>Total Life to Date (LTD)</b>	<b>\$119,789,605</b>	<b>\$631,885,938</b>	<b>\$435,072,820</b>	<b>\$18,526,315</b>	<b>\$178,286,804</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.htm>**

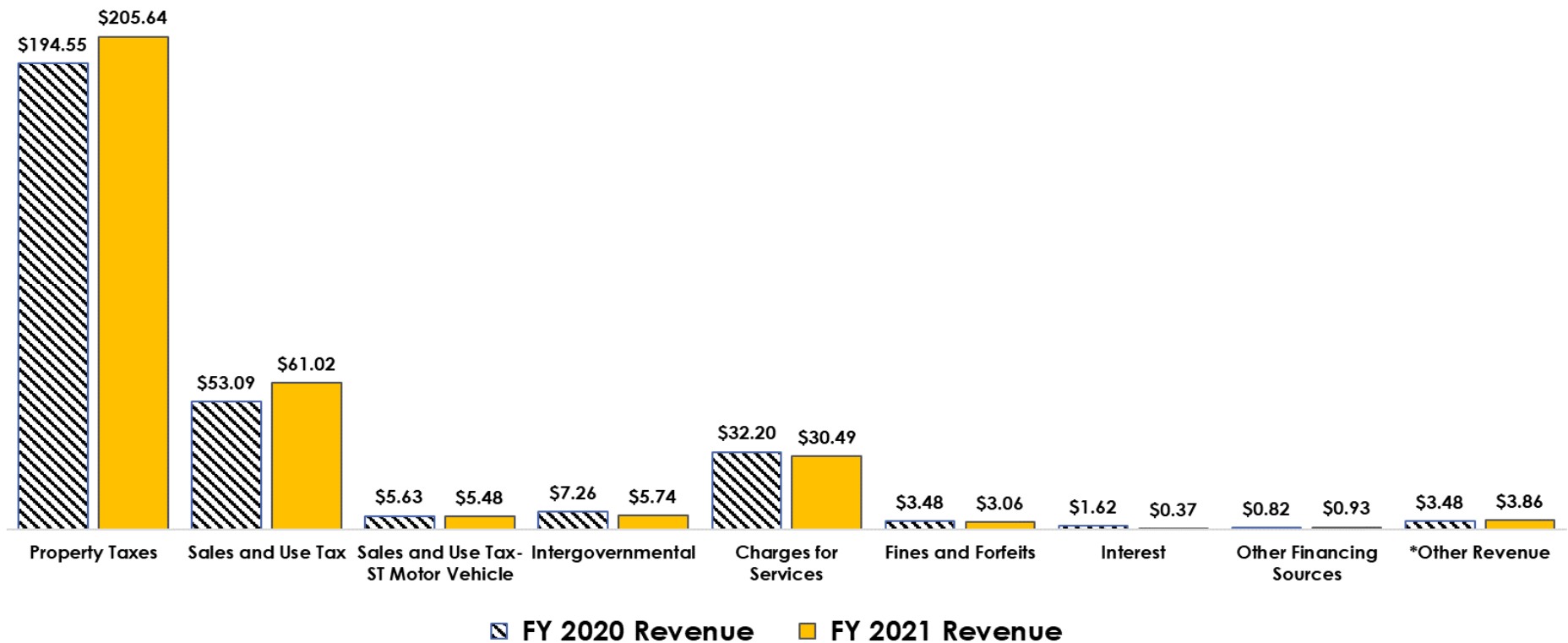
# *Revenues*



# Revenue Summary by Fund Type

REVENUES	MTD ACTUALS	YTD ACTUALS
AGENCY FUND	\$268	\$87,667
AP-BASIC SUPERVISION	(928,097)	(5,586,570)
AP-COMMUNITY CORRECTIONS	(324,992)	(1,305,378)
AP-COUNTY FUNDING	-	(54,197)
AP-COUNTY GRANTS	(4,382)	(128,739)
AP-DIVERSION TARGET PROGRAM	(1,004,502)	(4,404,317)
AP-OTHER GRANTS	(21,323)	(315,829)
AP-PROG PARTICIPANTS	(260)	(9,975)
AP-RESTITUTION TO VICTIM	(199)	(1,240)
AP-TREATMENT ALT TO INCARCERATION	(227,015)	(1,650,419)
CAPITAL PROJECTS FUND	(3,176)	(13,984,698)
<b>COUNTY GENERAL FUND</b>	<b>(15,994,761)</b>	<b>(316,598,594)</b>
COUNTY GRANTS	(1,944,474)	(116,265,696)
DEBT SERVICE	(9,761)	(17,486,826)
ENTERPRISE FUND	(261,650)	(2,647,398)
INTERNAL SERVICE	(2,435,278)	(30,998,173)
SPECIAL REVENUE	(1,754,433)	(30,630,889)
<b>TOTAL</b>	<b>(\$24,914,036)</b>	<b>(\$541,981,271)</b>

# General Fund Revenue by Source



Amounts are in Millions

# General Fund Revenue by Source YTD as of FM12

Revenue Source	FY 2021 Revenue	FY 2020 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$205,642,981)	(\$194,548,812)	\$11,094,169
SALES AND USE TAX	(61,023,329)	(53,093,588)	7,929,741
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	(2,265,142)	(1,993,443)	271,698
VEHICLE INVENTORY TAX	(39,036)	(34,840)	4,196
LICENSES AND PERMITS	(268,293)	(283,669)	(15,376)
INTERGOVERNMENTAL	(5,738,303)	(7,261,729)	(1,523,426)
CHARGES FOR SERVICES	(30,486,719)	(32,198,178)	(1,711,460)
FINES AND FORFEITS	(3,058,352)	(3,482,909)	(424,557)
INTEREST	(368,715)	(1,616,475)	(1,247,760)
MISCELLANEOUS REVENUE	(1,267,421)	(1,144,949)	122,473
OTHER FINANCIAL SOURCES	(933,082)	(823,948)	109,134
<b>Total</b>	<b>(\$316,598,594)</b>	<b>(\$302,137,847)</b>	<b>\$14,460,747</b>



# General Fund Revenue by Source

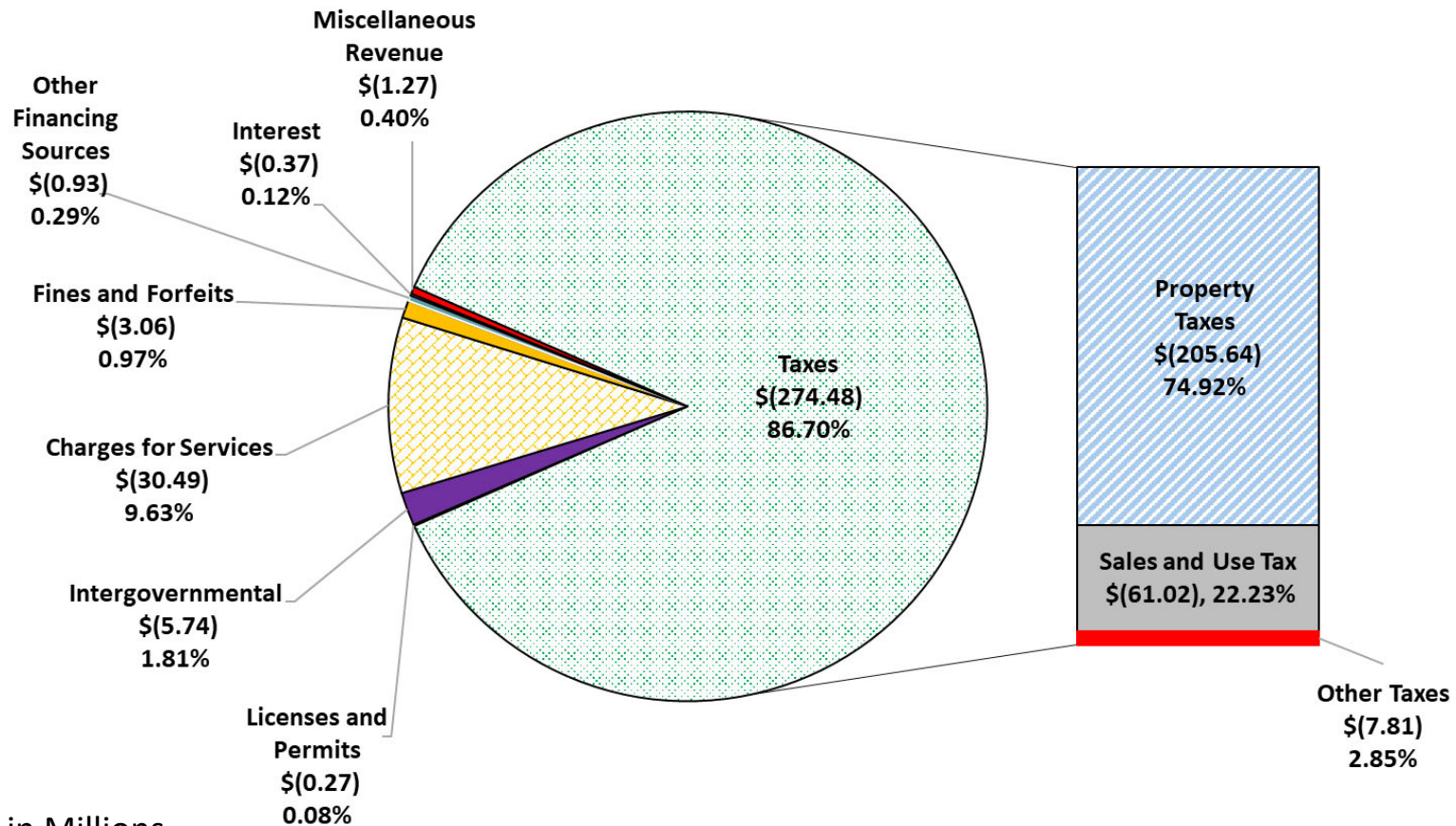
## Budget to Actual YTD as of FM12

Revenue by Source	Revised Budget	FM12	YTD Actuals	YTD % of Est. Budget Collected
PROPERTY TAXES	(\$205,466,716)	(\$416,251)	(\$205,642,981)	100.09%
SALES AND USE TAX	(49,411,665)	(10,161,021)	(61,023,329)	123.50%
SALES AND USE TAX-ST MOTOR VEHICLE	(5,168,718)	-	(5,483,315)	106.09%
BINGO TAX	(25,000)	-	(23,906)	95.63%
STATE MIXED BEVERAGE TAX	(2,500,000)	(291,811)	(2,265,142)	90.61%
VEHICLE INVENTORY TAX	(35,000)	-	(39,036)	111.53%
LICENSES AND PERMITS	(292,000)	(14,542)	(268,293)	91.88%
INTERGOVERNMENTAL	(7,686,434)	(602,249)	(5,738,303)	74.65%
CHARGES FOR SERVICES	(33,659,357)	(4,015,161)	(30,486,719)	90.57%
FINES AND FORFEITS	(4,247,669)	(209,497)	(3,058,352)	72.00%
INTEREST	(1,487,885)	(45,724)	(368,715)	24.78%
MISCELLANEOUS REVENUE	(957,750)	(238,506)	(1,267,421)	132.33%
OTHER FINANCIAL SOURCES	(1,009,671)	-	(933,082)	92.41%
<b>Total</b>	<b>(\$311,947,865)</b>	<b>(\$15,994,761)</b>	<b>(\$316,598,594)</b>	<b>101.49%</b>

\*FM12-100% of the fiscal year is expired

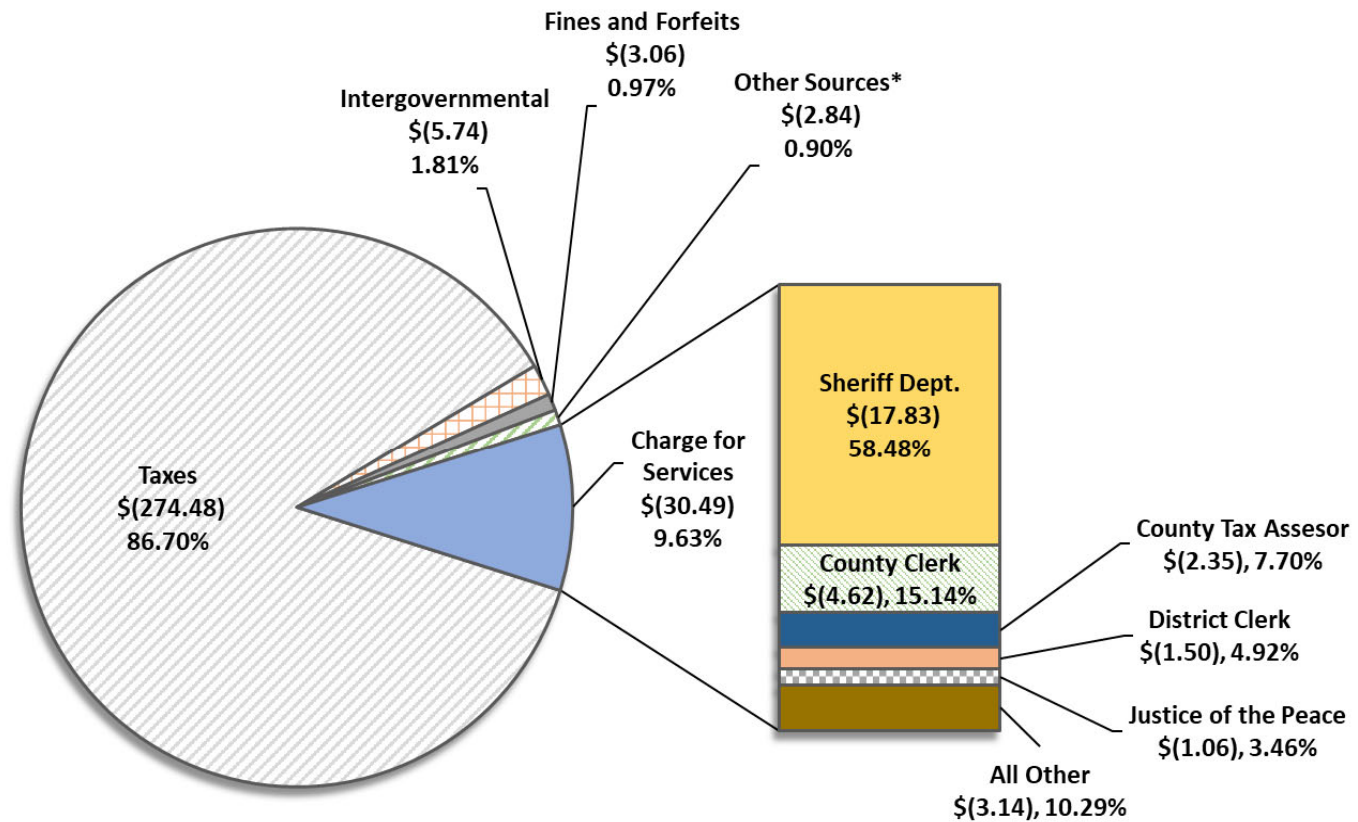


# General Fund Revenue by Source YTD as of FM12



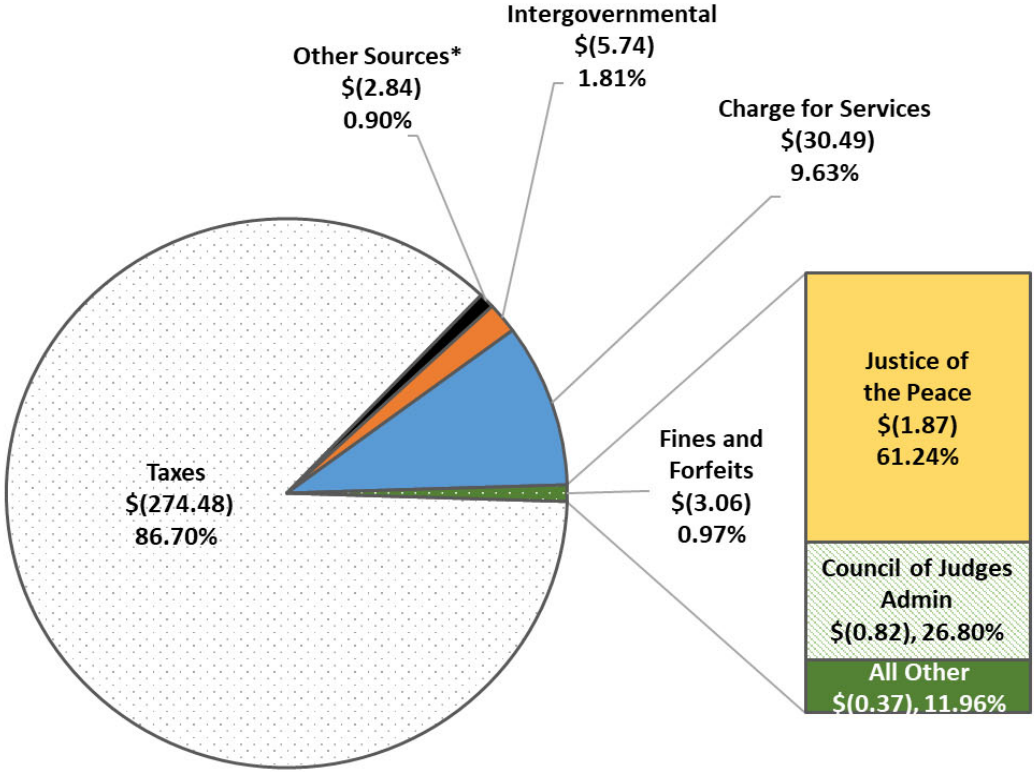
Amounts are in Millions

# Percentage of Charges for Services Revenues by Department



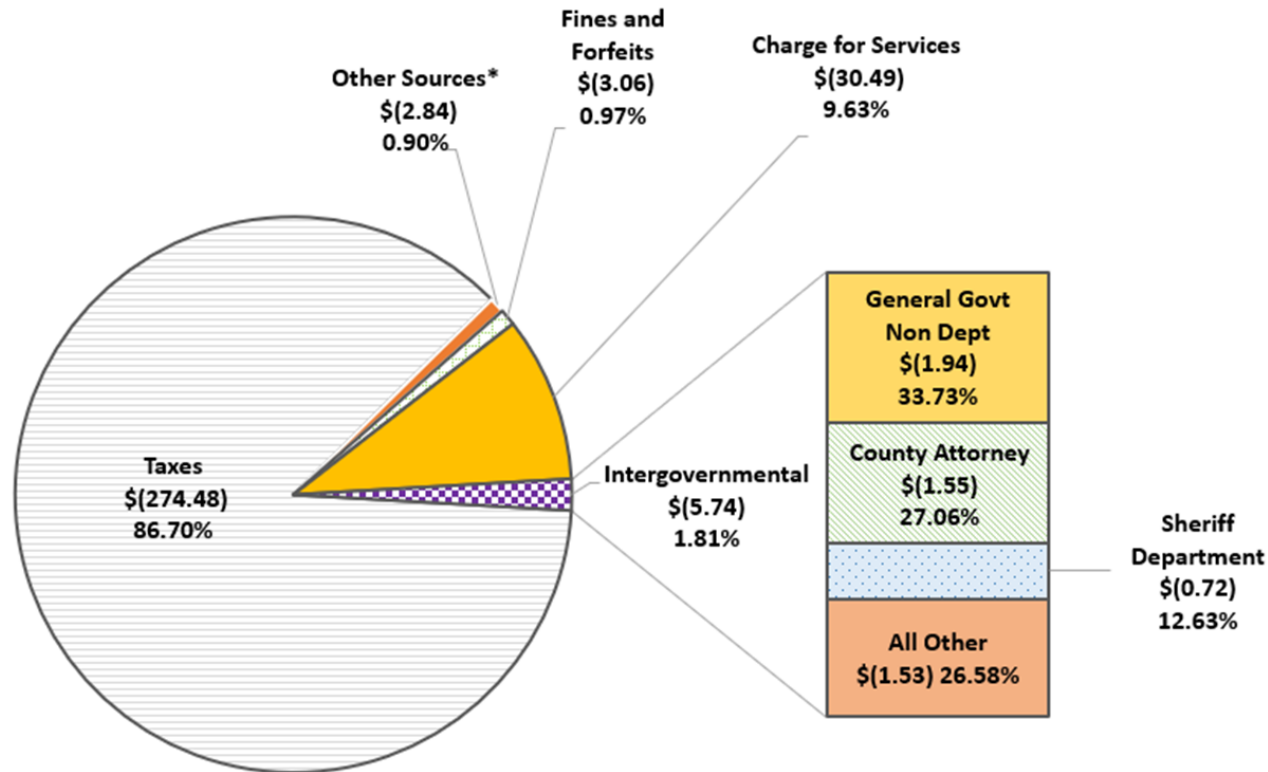
\*Other Sources include Misc. Rev., Other Financing Sources, Interest, and Licenses & Permits  
 Amounts are in Millions

# 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

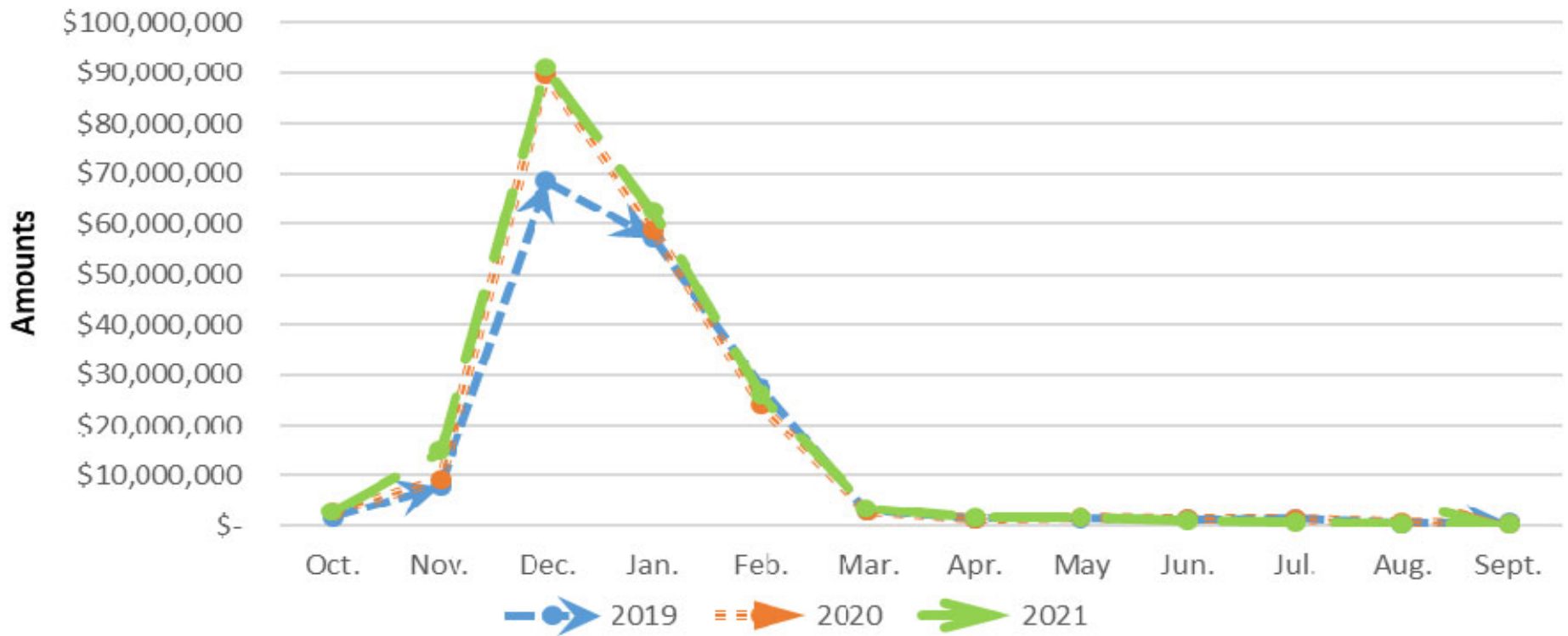
# 3 Year Budget – General Fund Actual Revenue Comparison

## Revenue YTD as of FM12 (100% of Yr Expired)

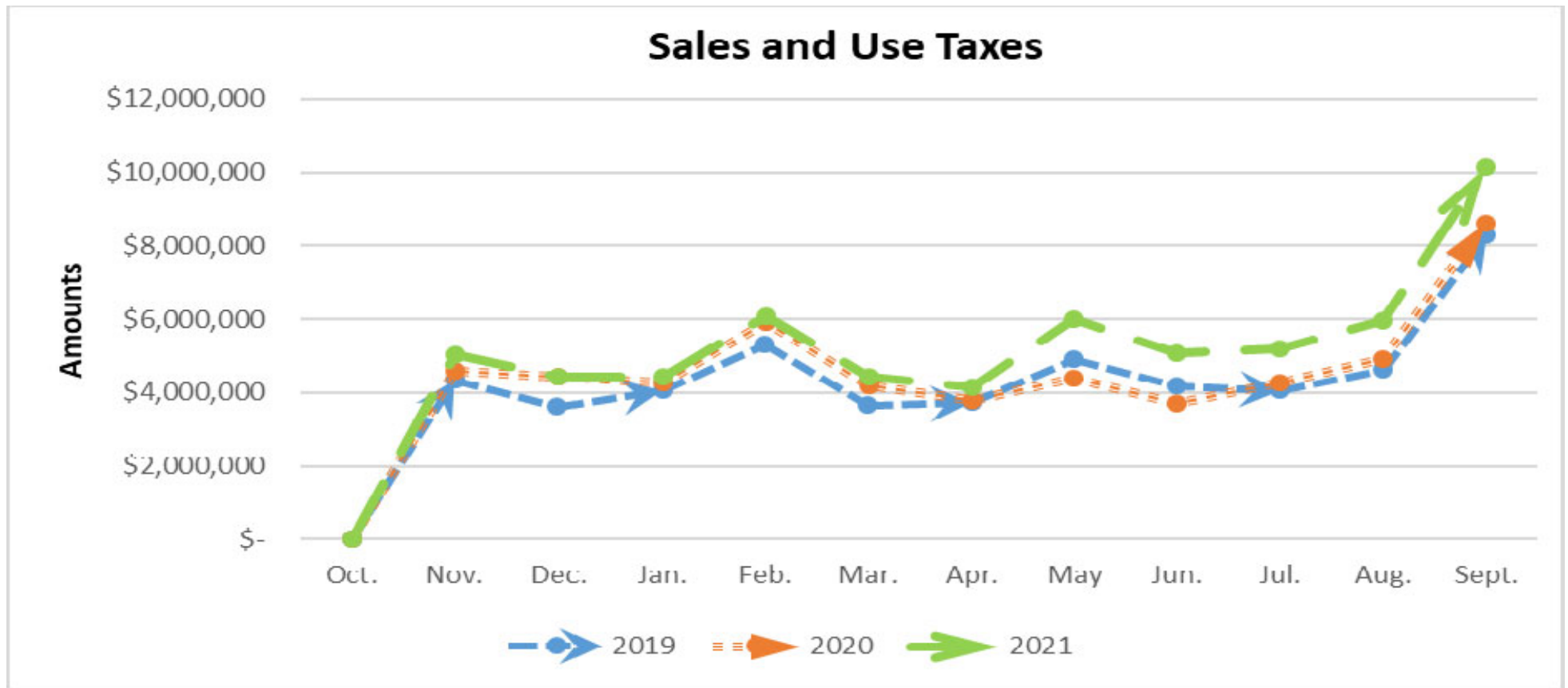
	2019	2020	2021
All Revenue Budget	(276,889,578)	(299,640,613)	(311,947,865)
Total Revenue Actuals	(286,014,385)	(302,137,847)	(316,598,594)
<b>Actual Collection As % of Budget</b>	<b>103.30%</b>	<b>100.83%</b>	<b>101.49%</b>
Budget- Property Tax	(169,423,826)	(190,163,264)	(205,466,716)
Total Actuals - Property Tax	(171,245,243)	(194,548,812)	(205,642,981)
<b>Collections As % of Budget</b>	<b>101.08%</b>	<b>102.31%</b>	<b>100.09%</b>
Budget Sales & Use Tax	(47,500,000)	(49,000,000)	(49,411,665)
Total Actuals - Sales & Use Tax	(50,711,411)	(53,093,588)	(61,023,329)
<b>Collections As % of Budget</b>	<b>106.76%</b>	<b>108.35%</b>	<b>123.50%</b>

# 3 Year Comparison of Revenues – Ad Valorem Property Taxes

## Ad Valorem Property Taxes

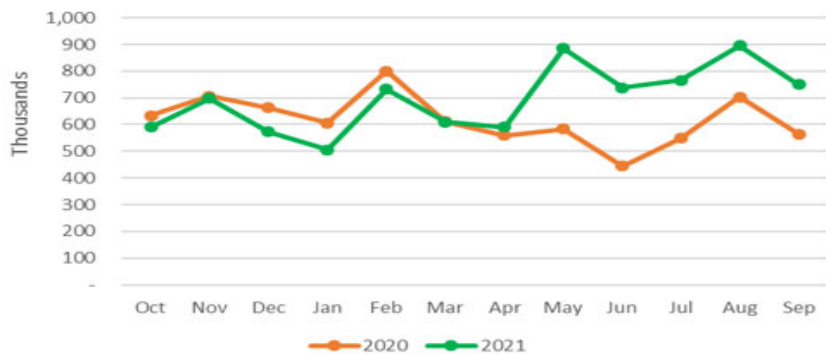


# 3 Year Comparison of Revenues – Sales and Use Taxes

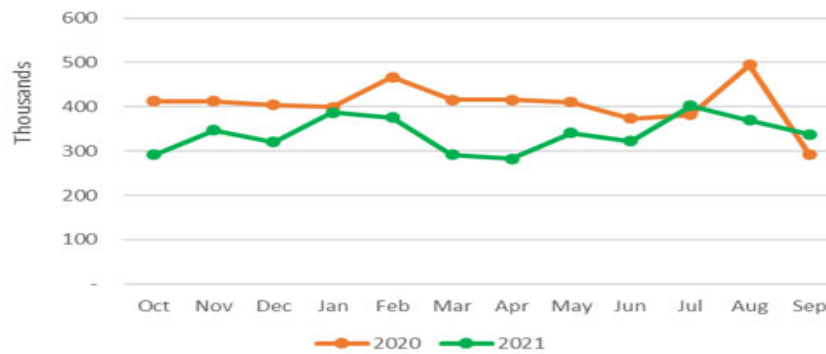


# Sales and Use Tax:

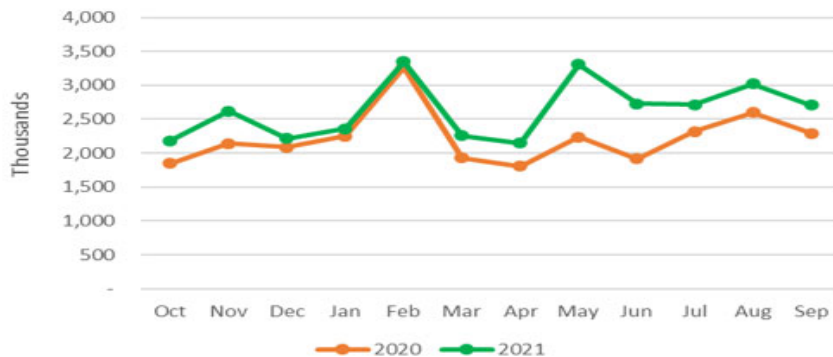
### Accommodation and Food Services



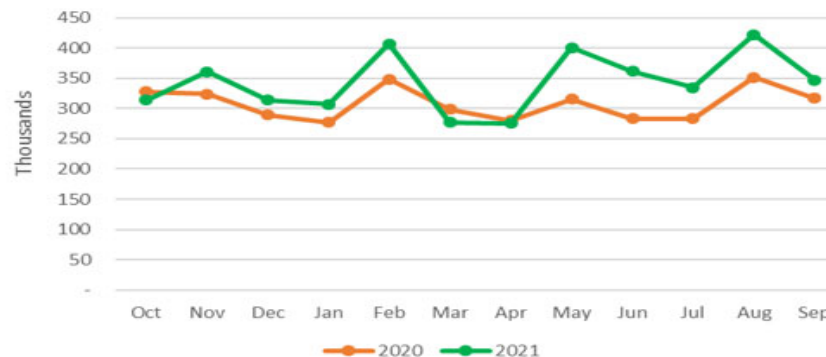
### Information



### Retail Trade

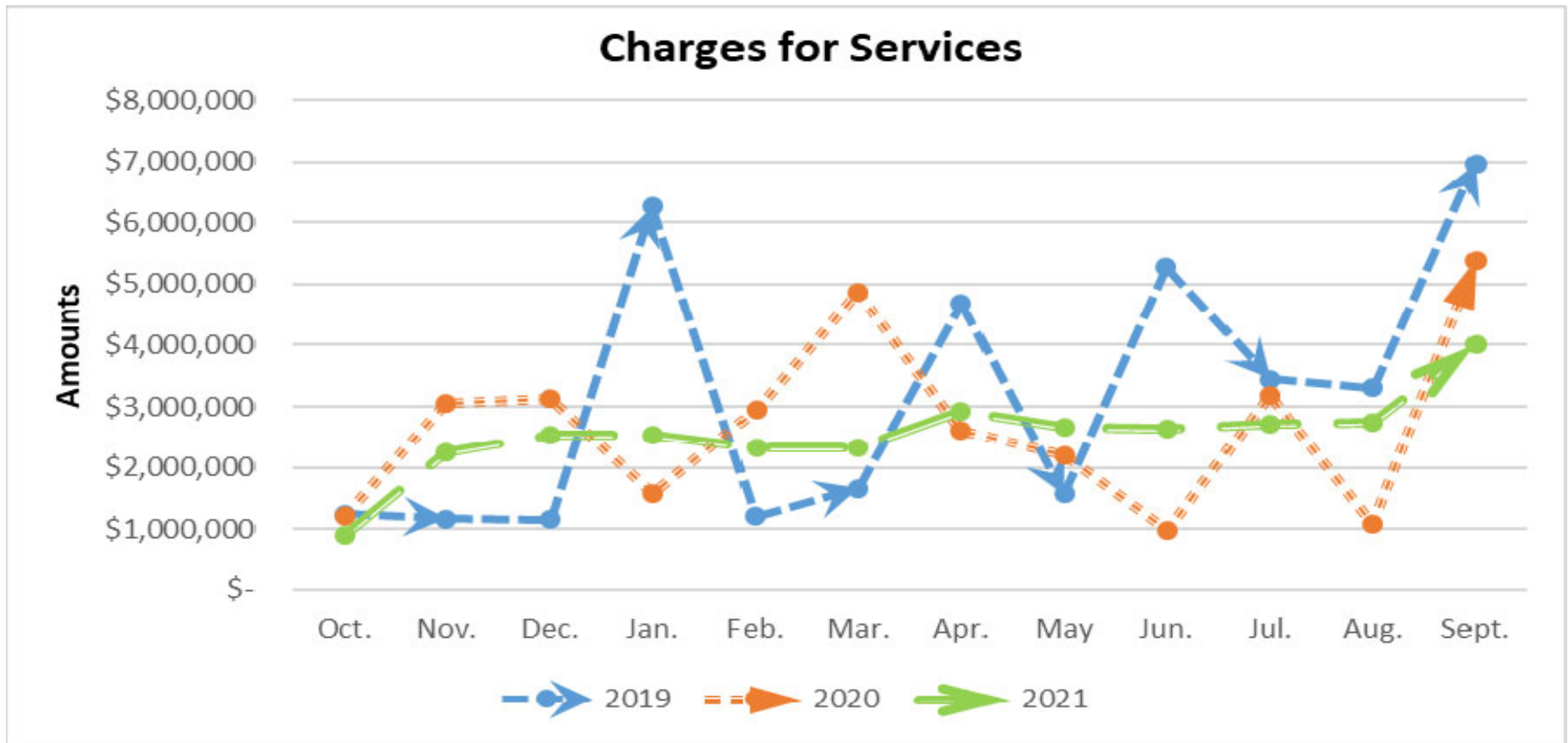


### Wholesale Trade

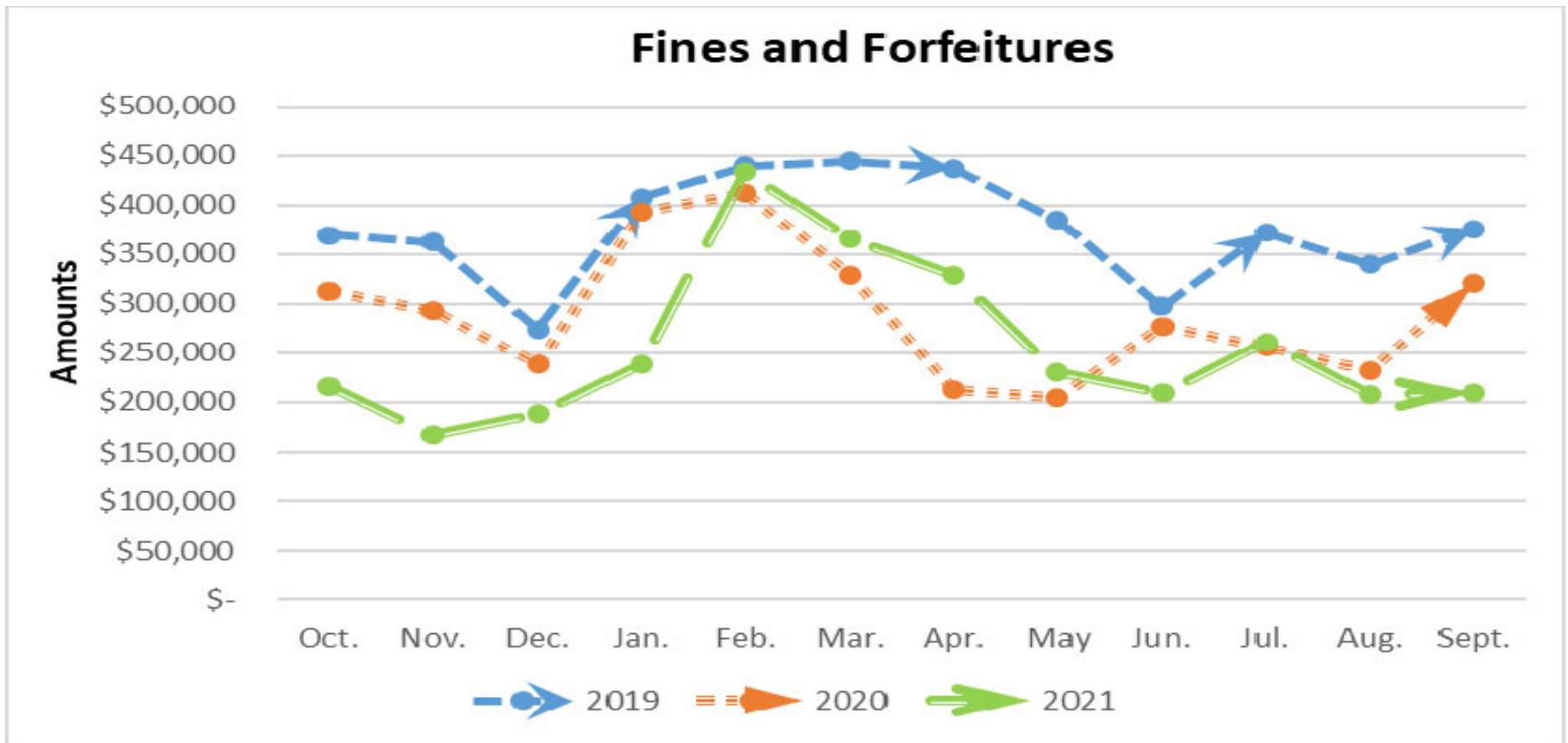




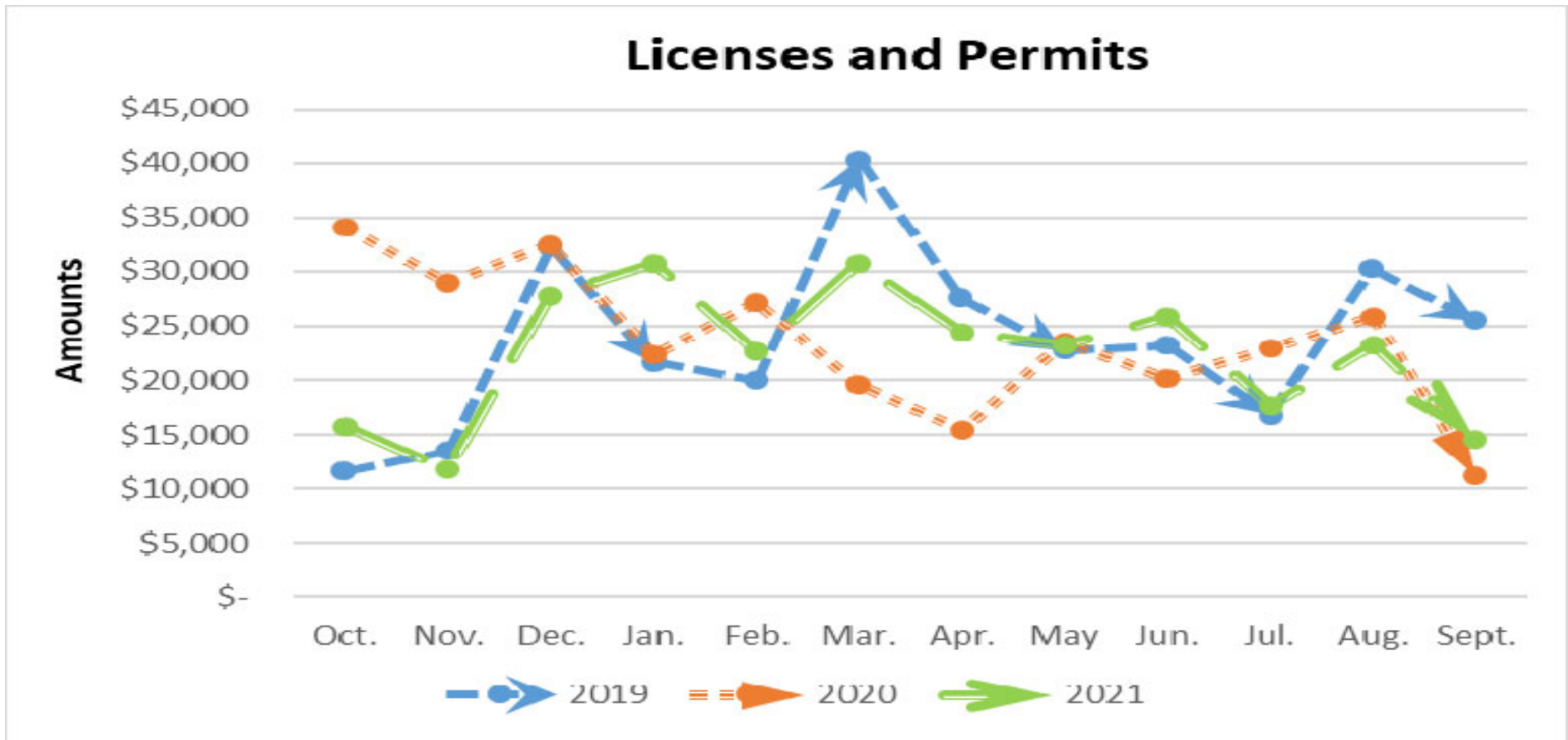
# 3 Year Comparison of Revenues – Charges for Services



# 3 Year Comparison of Revenues – Fines and Forfeitures



# 3 Year Comparison of Revenues – Licenses and Permits



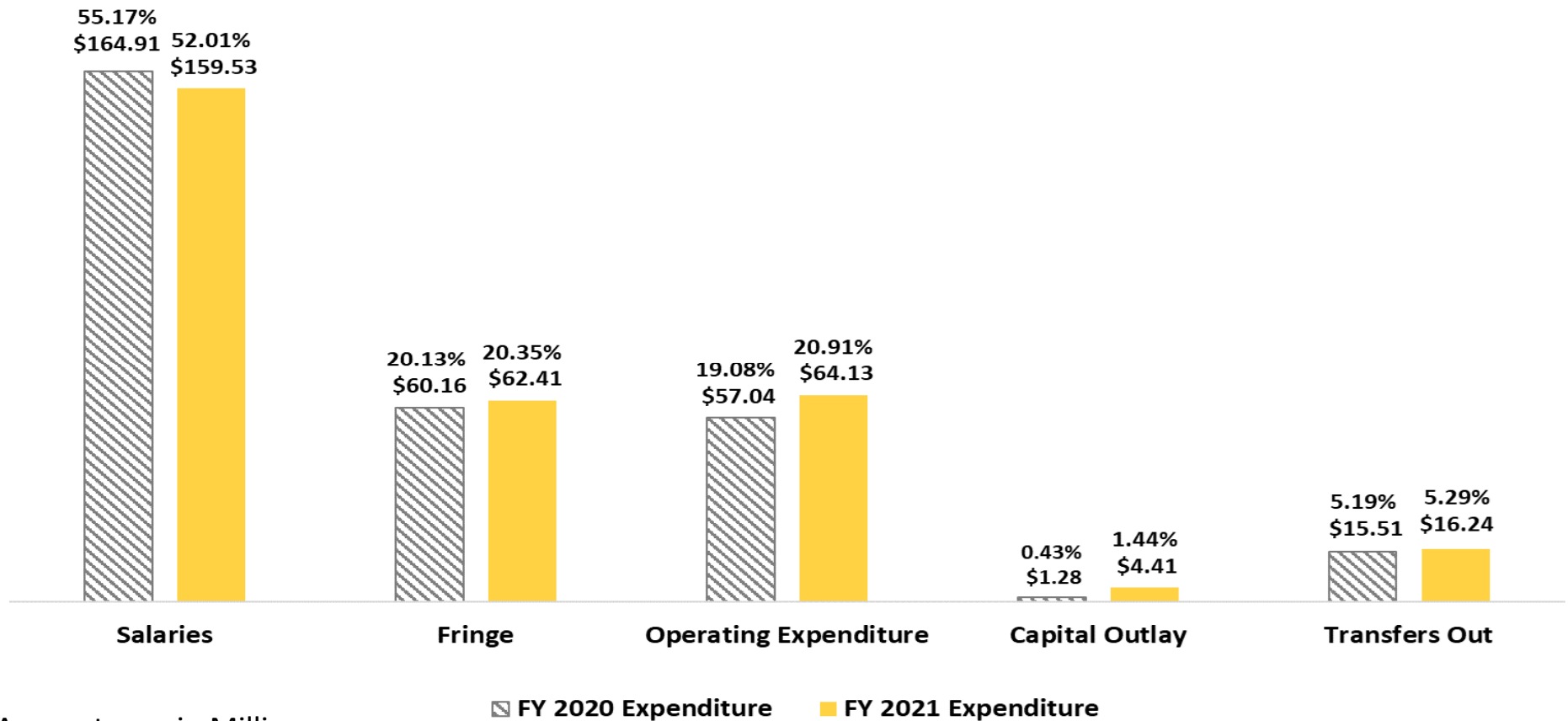
# *Expenditures*



# Expenditure Summary by Fund Type

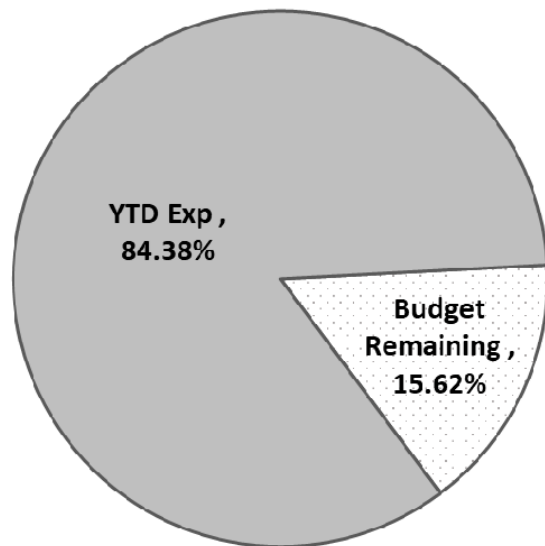
EXPENDITURES	MTD ACTUALS	YTD ACTUALS
AP-BASIC SUPERVISION	\$541,430	\$4,948,911
AP-COMMUNITY CORRECTIONS	91,301	1,127,014
AP-COUNTY FUNDING	6,585	60,966
AP-COUNTY GRANTS	6,343	125,939
AP-DIVERSION TARGET PROGRAM	446,628	4,343,750
AP-OTHER GRANTS	30,907	346,736
AP-PR BOND	2,962	26,648
AP-PROG PARTICIPANTS	299	940
AP-TREATMENT ALT TO INCARCERATION	161,279	1,221,264
CAPITAL PROJECTS FUND	901,667	12,533,814
<b>COUNTY GENERAL FUND</b>	<b>33,334,366</b>	<b>306,715,694</b>
COUNTY GRANTS	3,560,090	52,515,473
DEBT SERVICE	356,029	19,750,971
ENTERPRISE FUND	271,001.57	2,842,722
INTERNAL SERVICE	2,855,911	32,005,942
SPECIAL REVENUE	2,875,371	27,347,006
<b>TOTAL</b>	<b>\$45,442,170</b>	<b>\$465,913,792</b>

# General Fund by Expenditure Type YTD

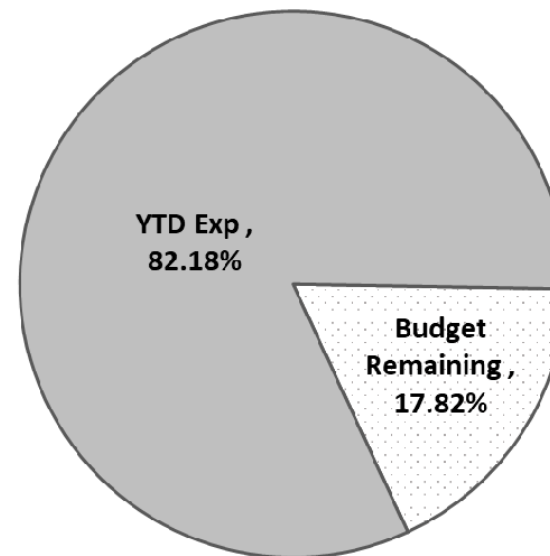


# Percentage of General Fund Expenditures YTD

## 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	\$104,606,601	\$9,612,359	\$84,884,005	81.15%
Administration of Justice	80,272,252	7,275,846	69,949,777	87.14%
Public Safety	137,443,407	13,804,172	126,537,312	92.07%
Health and Welfare	9,806,376	742,319	7,733,676	78.86%
Community Services	665,089	59,729	59,729	8.98%
Resource Development	20,648,093	1,071,030	8,445,201	40.90%
Culture and Recreation	8,060,357	756,694	6,906,851	85.69%
Public Works	11,721,865	12,217	2,199,144	18.76%
<b>Total</b>	<b>\$373,224,040</b>	<b>\$33,334,366</b>	<b>\$306,715,694</b>	<b>82.18%</b>

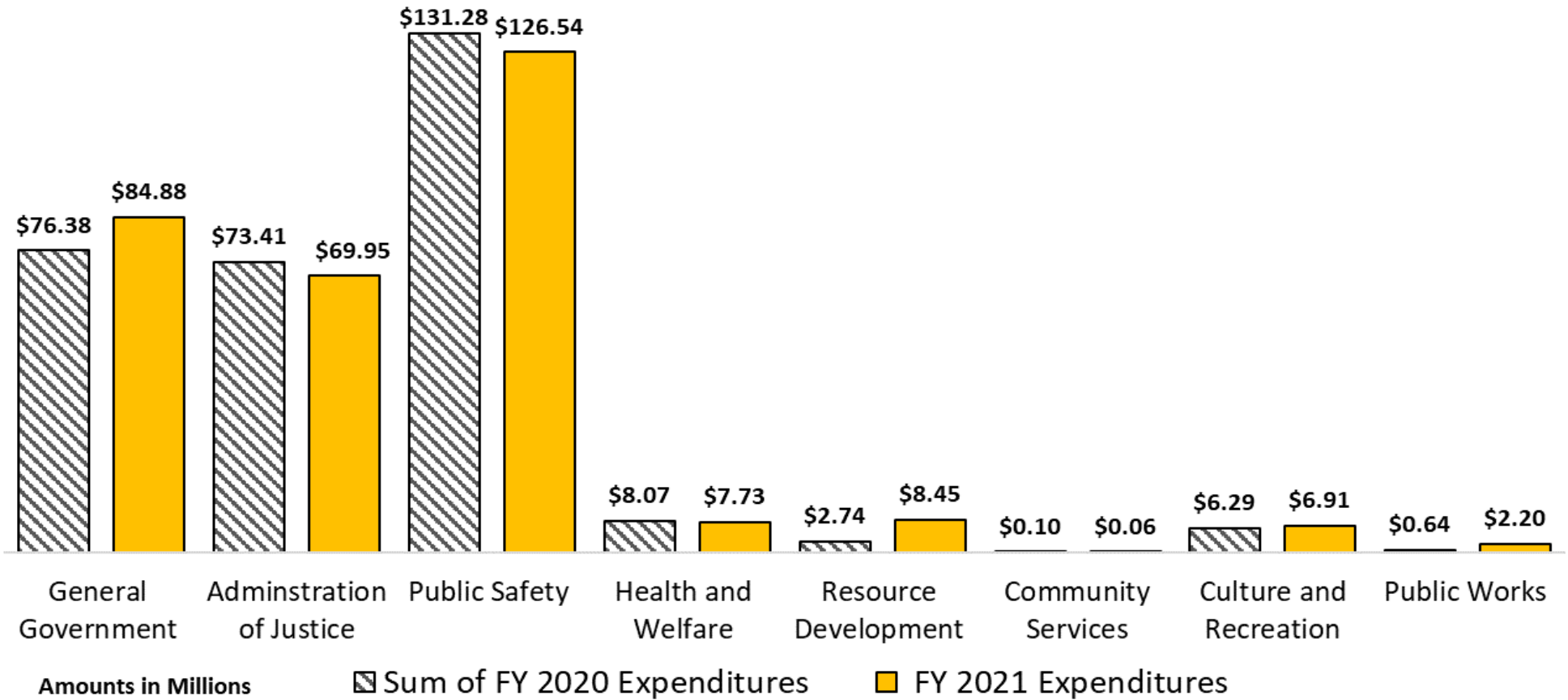
\*FM12-100% of the fiscal year is expired



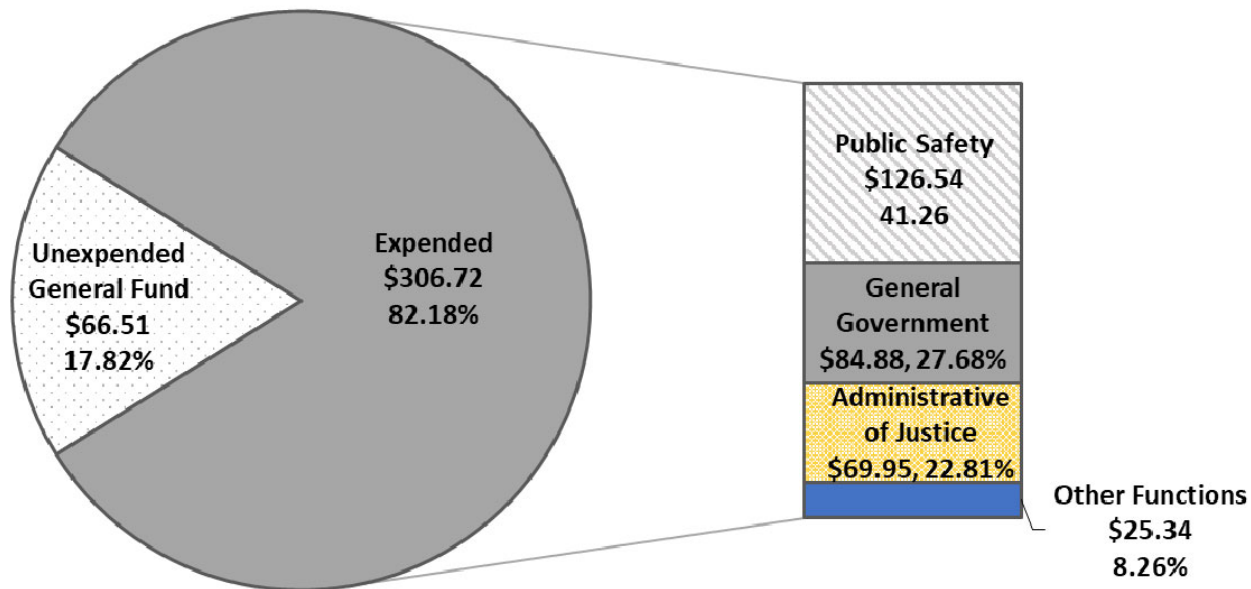
# General Fund Expenditure Comparison

Function	FY 2021 Expenditures	FY 2020 Expenditures	Increase/(Decrease) Over Prior Year Acruals	% Change
General Government	\$84,884,005	\$76,384,423	\$8,499,581	11.13%
Adminstration of Justice	69,949,777	73,405,801	(3,456,024)	(4.71)%
Public Safety	126,537,312	131,282,796	(4,745,484)	(3.61)%
Health and Welfare	7,733,676	8,073,297	(339,621)	(4.21)%
Community Services	59,729	100,241	(40,512)	(40.41)%
Resource Development	8,445,201	2,737,176	5,708,025	208.54%
Culture and Recreation	6,906,851	6,292,034	614,817	9.77%
Public Works	2,199,144	639,754	1,559,390	243.75%
<b>Total</b>	<b>\$306,715,694</b>	<b>\$298,915,523</b>	<b>\$7,800,171</b>	<b>2.61%</b>

# General Fund Expenditures Comparison by Function

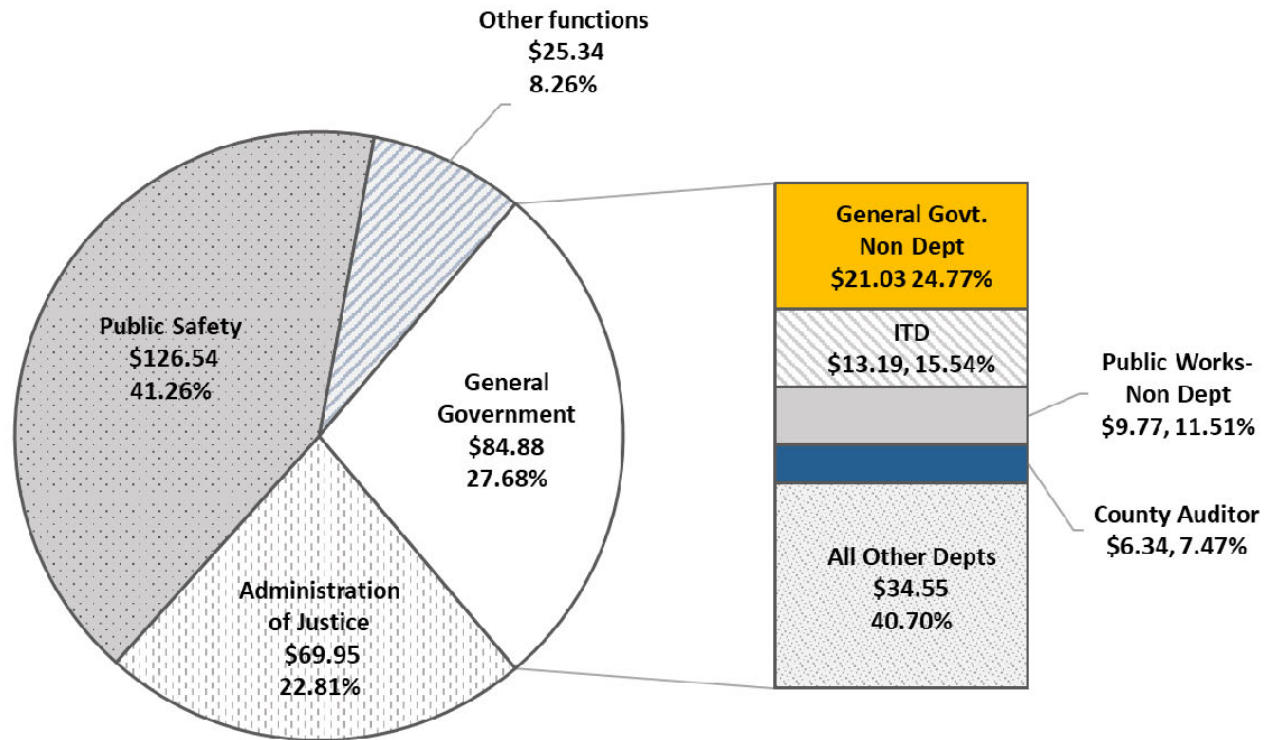


# Percentage of General Fund Expended YTD Fiscal Year 2021



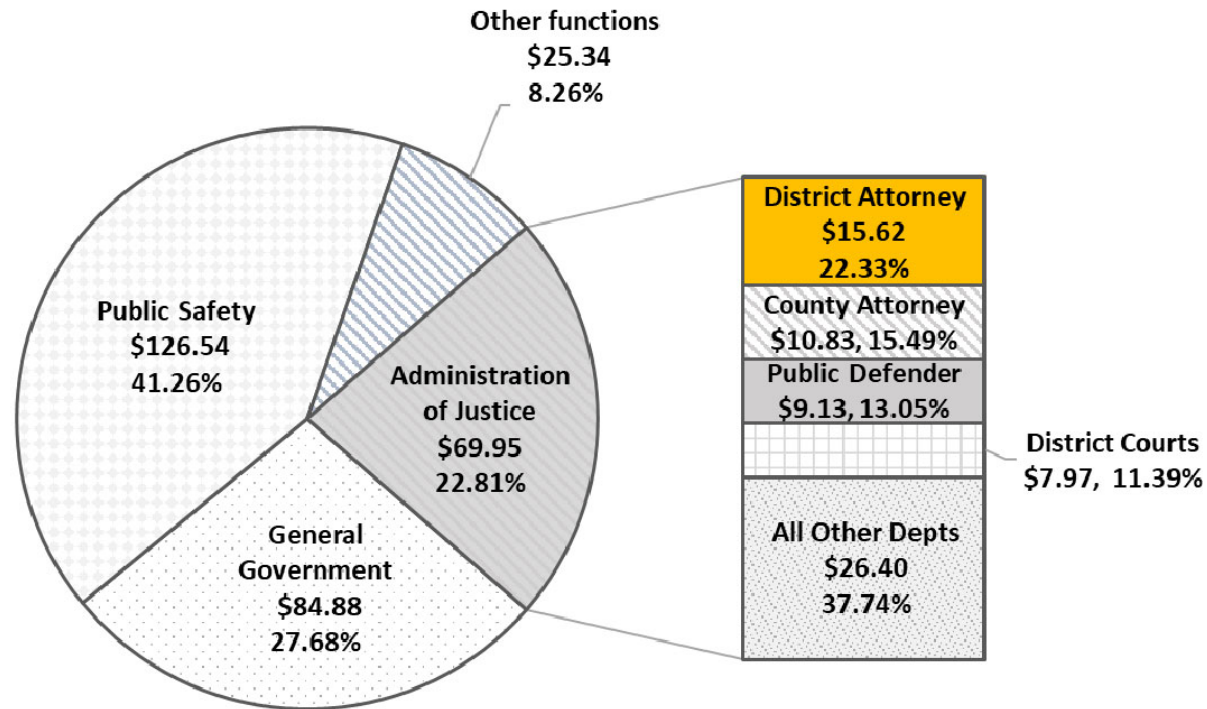
\*(Note the FY2021 Revised Budget in General Fund excludes \$24M for emergencies)  
Amounts are in Millions

# Percentage of General Government Departments Expended YTD



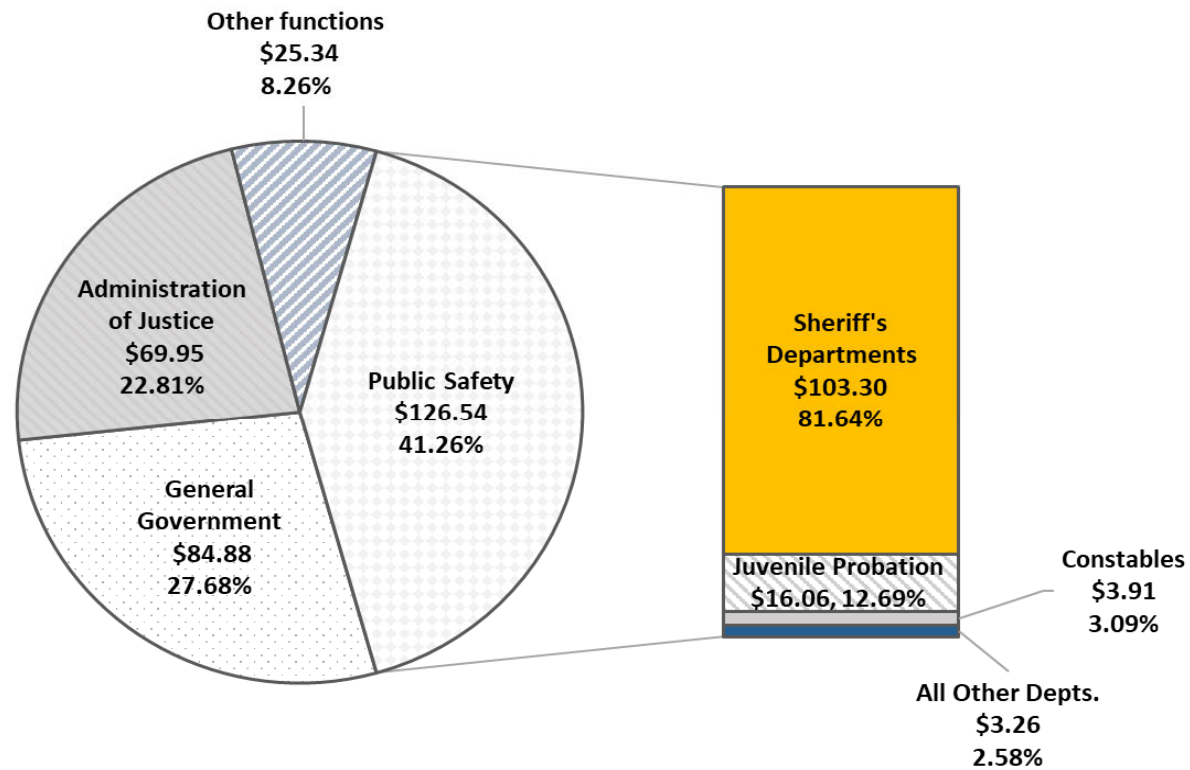
Amounts are in Millions

# Percentage of Administration of Justice Departments Expended YTD



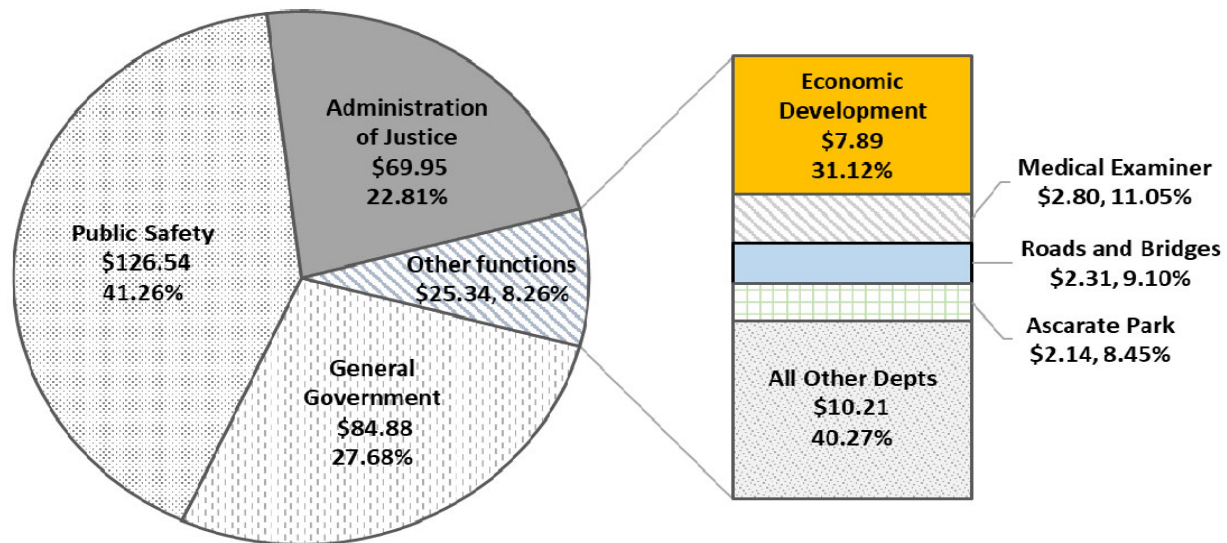
Amounts are in Millions

# Percentage of Public Safety Departments Expended YTD



Amounts are in Millions

# Percentage of Other Functions Expended YTD



Amounts are in Millions

# *Fund Balance*

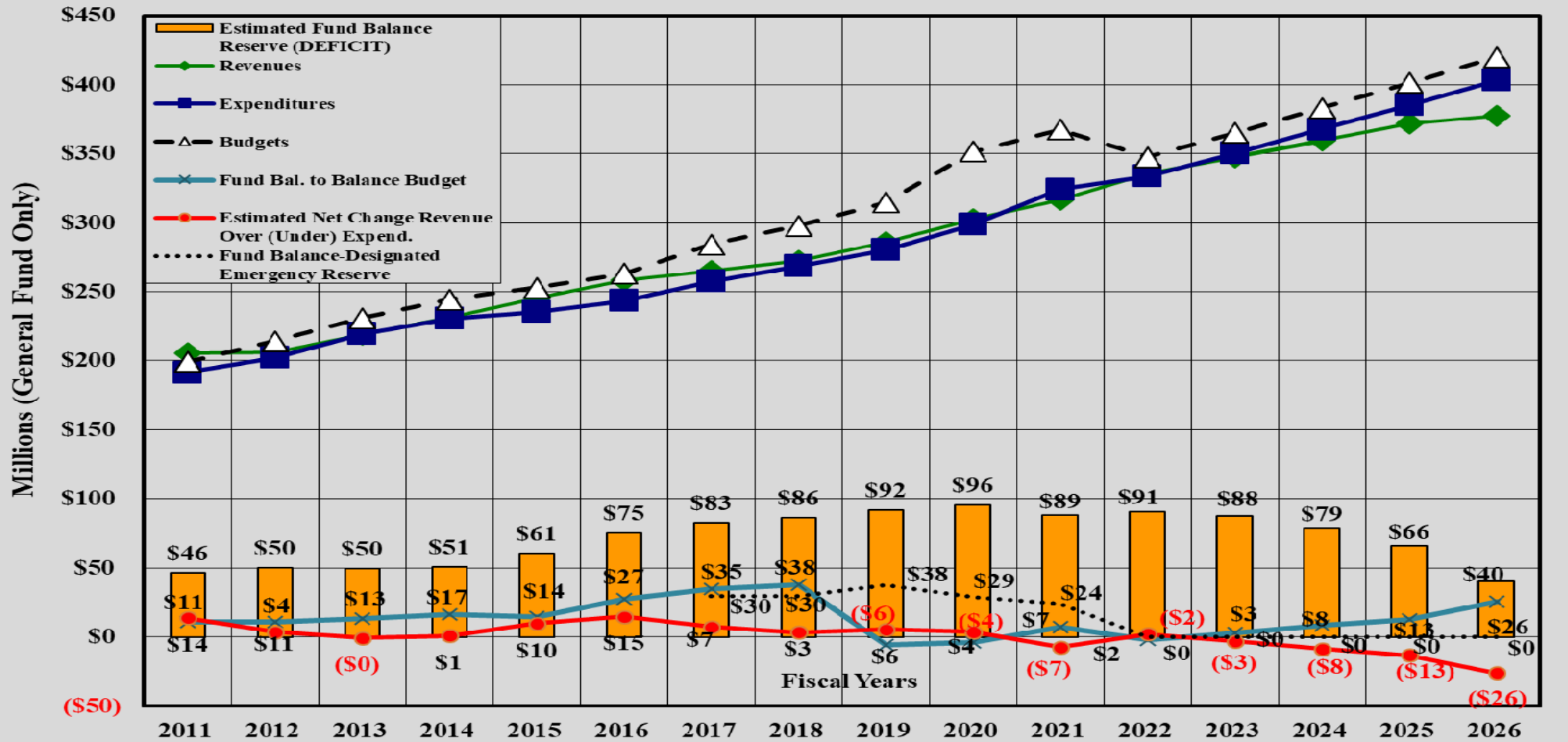




## County Auditor's Financial Forecast

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

As of September 30, 2021, FM12, FY2021 (Unaudited), Pre-CAFR





*Questions?*