



UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED
April 30, 2023*

Executive Financial Summary

	April 2023	YTD	YTD % of Budget
All Funds			
Revenues	\$91,915,378	\$461,619,368	76.73%
Expenses	\$37,951,216	\$313,858,954	33.58%
General Fund			
Revenues	\$13,423,343	\$271,767,651	76.88%
Expenses	\$24,558,106	\$198,064,028	46.16%

The percentage of budget excludes \$23M for emergencies

Condensed Financial Report For the Month Ended April 30, 2023

El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report for the month ended April 30, 2023

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$188,424,399	\$452,162,652	\$198,064,028	\$11,963,115	\$242,135,509
Special Revenue	43,600,698	69,072,582	17,187,066	6,323,113	45,562,403
Debt Service	7,160,482	32,493,518	33,948,140	-	(1,454,622)
Enterprise	15,813,643	3,983,092	1,451,815	17,379	2,513,898
Internal Service (non-budgeted)	8,658,883	4,188	17,728,723	4,572	-
Agency Funds (non-budgeted)	-	-	2,325,533	-	-
Total Year to Date (YTD)	\$263,658,105	\$557,716,032	\$270,705,305	\$18,308,179	\$288,757,188
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$168,486,849	\$364,199,469	\$257,942,144	\$29,208,938	\$77,048,387
Grants	127,257,491	545,522,880	5,084,833	2,466,497	537,971,550
Agency EPC-CSCD	-	14,384,596	7,502,848	173,673	6,708,075
Total Life to Date (LTD)	\$295,744,340	\$924,106,945	\$270,529,825	\$31,849,108	\$621,728,012

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 as of FMO7

Revenues	MTD Actuals	YTD Actuals
AGENCY FUND	(\$3,037)	(\$13,225)
ADULT PROBATION	(244,624)	(6,193,456)
CAPITAL PROJECTS FUND	(57,841,620)	(71,640,859)
COUNTY GENERAL FUND	(13,423,343)	(271,767,651)
COUNTY GRANTS	(13,892,381)	(26,449,126)
DEBT SERVICE	(25,221)	(32,474,784)
ENTERPRISE FUND	(280,978)	(1,666,613)
INTERNAL SERVICE	(3,240,885)	(23,074,507)
SPECIAL REVENUE	(2,963,288)	(28,339,147)
Revenues Total	(\$91,915,378)	(\$461,619,368)

Revenue – Property Taxes as of FMO7

Revenue	FY2022	FY2023	Increase/(Decrease) over prior year actuals
PROPERTY TAXES			
DEBT SERVICE - CURRENT	(\$17,833,902)	(\$27,189,193)	\$9,355,291
DEBT SERVICE - DELINQUENT	(51,867)	(86,363)	34,496
Subtotal:	(17,885,769)	(27,275,556)	9,389,787
GENERAL FUND - CURRENT	(203,156,085)	(200,236,622)	(2,919,463)
GENERAL FUND - DELINQUENT	(367,822)	(853,167)	485,345
GENERAL FUND - EXCESS	(67,762)	(85,340)	17,578
GENERAL FUND- PENALTY & INTEREST	(769,916)	(607,145)	(162,772)
Subtotal:	(204,361,586)	(201,782,274)	(2,579,312)
Total:	(\$222,247,355)	(\$229,057,830)	\$6,810,475

General Fund Revenue by Source YTD as of FMO7

Revenue Source	FY 2022 Revenue	FY 2023 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$204,361,586)	(\$201,782,274)	(\$2,579,312)
SALES AND USE TAX	(33,681,847)	(36,022,142)	2,340,295
SALES AND USE TAX-ST MOTOR VEHICLE	(6,930,841)	-	(6,930,841)
BINGO TAX	(33,681)	(22,924)	(10,758)
STATE MIXED BEVERAGE TAX	(1,749,697)	(1,962,662)	212,965
VEHICLE INVENTORY TAXES	(71,552)	(81,379)	9,827
LICENSES AND PERMITS	(156,338)	(210,265)	53,928
INTERGOVERNMENTAL	(2,747,254)	(2,657,342)	(89,912)
CHARGES FOR SERVICES	(18,143,694)	(19,280,981)	1,137,288
FINES AND FORFEITS	(1,675,971)	(1,817,490)	141,519
INTEREST	(402,296)	(6,786,786)	6,384,490
MISCELLANEOUS REVENUE	(694,685)	(608,308)	(86,377)
OTHER FINANCING SOURCES	(502,451)	(535,100)	32,649
Total	(\$271,151,891)	(\$271,767,651)	\$615,760

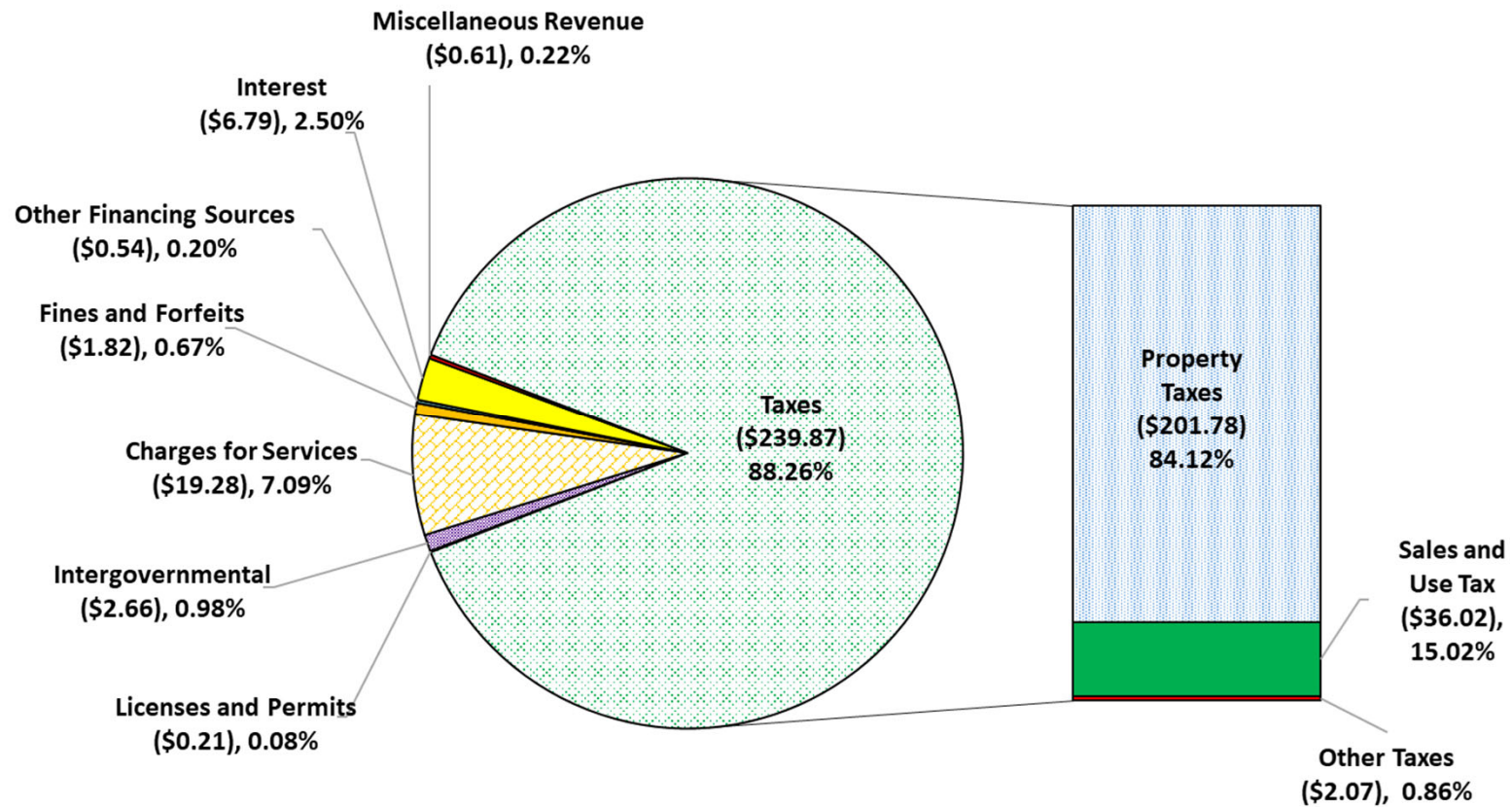
General Fund Revenue by Source

Budget to Actual YTD as of FM07

Revenue by Source	Revised Budget	FM07	YTD Actuals	YTD % of Est. Budget Collected
PROPERTY TAXES	(\$210,993,556)	(856,778)	(201,782,274)	95.23%
SALES AND USE TAX	(73,585,300)	(5,513,872)	(36,022,142)	41.46%
SALES AND USE TAX-ST MOTOR VEHICLE	(6,664,992)	-	-	0.00%
BINGO TAX	(44,057)	(8,337)	(22,924)	33.11%
STATE MIXED BEVERAGE TAX	(3,738,739)	(311,310)	(1,962,662)	44.17%
VEHICLE INVENTORY TAX	(71,552)	-	(81,379)	113.73%
LICENSES AND PERMITS	(274,063)	(27,735)	(210,265)	66.60%
INTERGOVERNMENTAL	(6,673,245)	(557,185)	(2,657,342)	31.47%
CHARGES FOR SERVICES	(42,957,675)	(4,155,848)	(19,280,981)	35.21%
FINES AND FORFEITS	(2,826,434)	(286,820)	(1,817,490)	54.16%
INTEREST	(3,350,162)	(1,199,830)	(6,786,786)	166.77%
MISCELLANEOUS REVENUE	(1,401,481)	(425,140)	(608,308)	13.07%
OTHER FINANCIAL SOURCES	(913,655)	(80,488)	(535,100)	49.76%
Total	(\$353,494,911)	(\$13,423,343)	(\$271,767,651)	76.88%

*FM07-58.33% of the fiscal year is expired

General Fund Revenue by Source YTD as of FM07



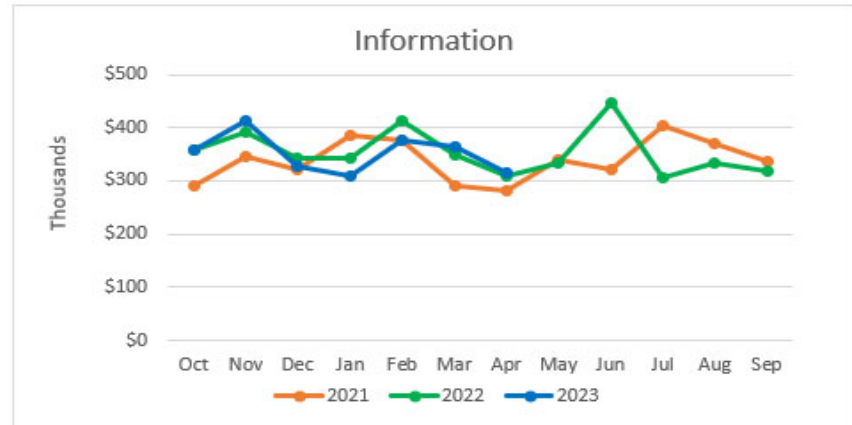
Amounts are in Millions

3 Year Budget – General Fund Actual Revenue Comparison

Revenue YTD as of FM06 (58.33% of Yr Expired)

	2021	2022	2023
All Revenue Budget	(\$311,947,865)	(\$329,284,383)	(\$353,494,911)
Total Revenue Actuals	(253,426,290)	(271,159,258)	(271,767,651)
Actual Collection As % of Budget	81.24%	82.35%	76.88%
Budget- Property Tax	(\$205,466,716)	(\$213,099,360)	(\$210,993,556)
Total Actuals - Property Tax	(201,904,492)	(204,361,586)	(201,782,274)
Collections As % of Budget	98.27%	95.90%	95.63%
Budget Sales & Use Tax	(\$49,411,665)	(\$60,362,135)	(\$73,585,300)
Total Actuals - Sales & Use Tax	(28,572,706)	(33,681,847)	(36,022,142)
Collections As % of Budget	57.83%	55.80%	48.95%

Sales and Use Tax



Expenditures



Expenditure Summary by Fund Type

Expenditures	MTD Actuals	YTD Actuals
ADULT PROBATION	\$1,048,252	\$6,655,372
CAPITAL PROJECTS FUND	899,415	8,154,136
COUNTY GENERAL FUND	24,558,106	198,064,028
COUNTY GRANTS	4,842,882	30,549,682
DEBT SERVICE	-	33,948,140
ENTERPRISE FUND	464,096	1,738,185
INTERNAL SERVICE	2,545,328	17,728,723
SPECIAL REVENUE	3,593,138	17,020,689
Expenditures Total	\$37,951,216	\$313,858,954

General Fund Expenditures by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
General Government	\$147,802,923	\$5,001,563	\$62,779,817	42.48%
Administration of Justice	91,727,653	6,725,706	44,602,593	48.63%
Public Safety	152,704,360	11,080,956	79,451,119	52.03%
Health and Welfare	11,846,828	634,706	5,048,404	42.61%
Community Services	832,354	326,300	406,003	48.78%
Resource Development	7,502,143	96,903	1,076,271	14.35%
Culture and Recreation	9,671,434	576,136	3,910,358	40.43%
Public Works	6,971,972	115,836	789,464	11.32%
Total	\$429,059,666	\$24,558,106	\$198,064,028	46.16%

*FM07-58.33% of the fiscal year is expired

*Note the FY2023 excludes \$23M for emergencies

General Fund Expenditures by Category

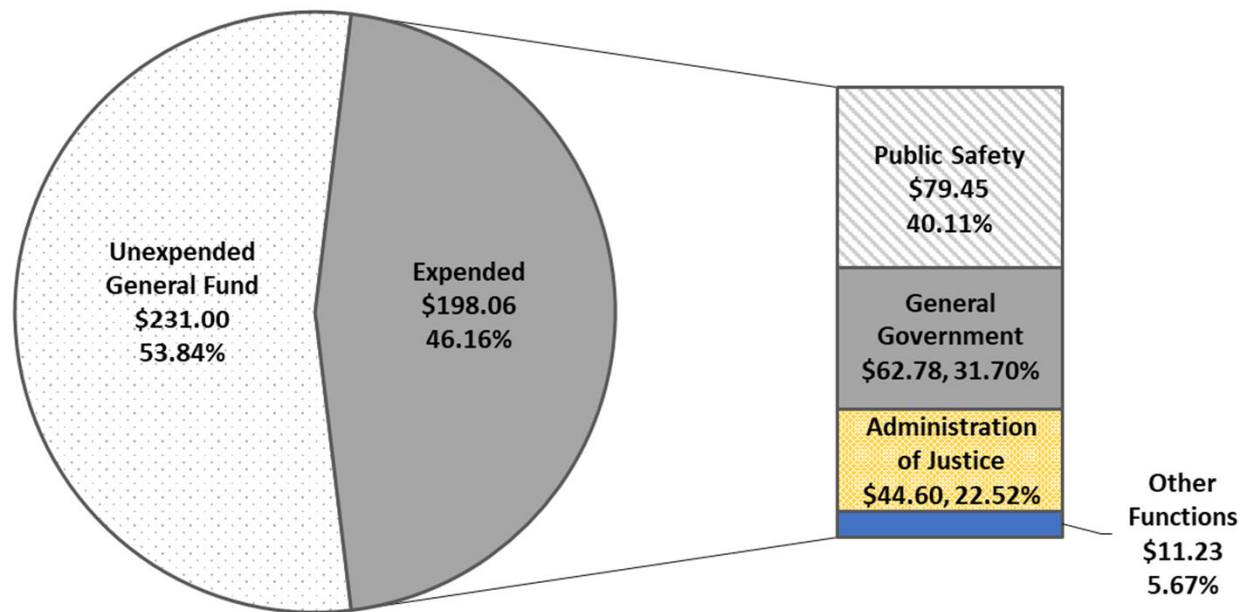
Expenditures	YTD FY2022	YTD FY2023	Increase/(Decrease) Over Prior Year Actuals	% Change
Personnel	\$123,683,526	\$138,126,423	\$14,442,897	11.68%
Operating	29,839,336	36,326,414	6,487,079	21.74%
Capital Outlay	3,685,714	2,627,318	(1,058,396)	(28.72)%
Transfers Out	18,120,445	20,983,872	2,863,427	15.80%
Expenditures Total	\$175,329,021	\$198,064,028	\$22,735,007	12.97%

General Fund Expenditure Comparison

Function	FY 2022 Expenditures	FY 2023 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
General Government	\$55,837,987	\$62,779,817	\$6,941,829	12.43%
Administration of Justice	38,058,977	44,602,593	6,543,617	17.19%
Public Safety	70,336,168	79,451,119	9,114,951	12.96%
Health and Welfare	4,430,094	5,048,404	618,310	13.96%
Community Services	39,871	406,003	366,132	918.30%
Resource Development	587,345	1,076,271	488,926	83.24%
Culture and Recreation	3,515,884	3,910,358	394,474	11.22%
Public Works	2,522,695	789,464	(1,733,231)	(68.71)%
Total	\$175,329,021	\$198,064,028	\$22,735,007	12.97%

Percentage of General Fund Expended YTD

*Fiscal Year 2023



Amounts are in Millions

*Note the FY2023 excludes \$23M for emergencies

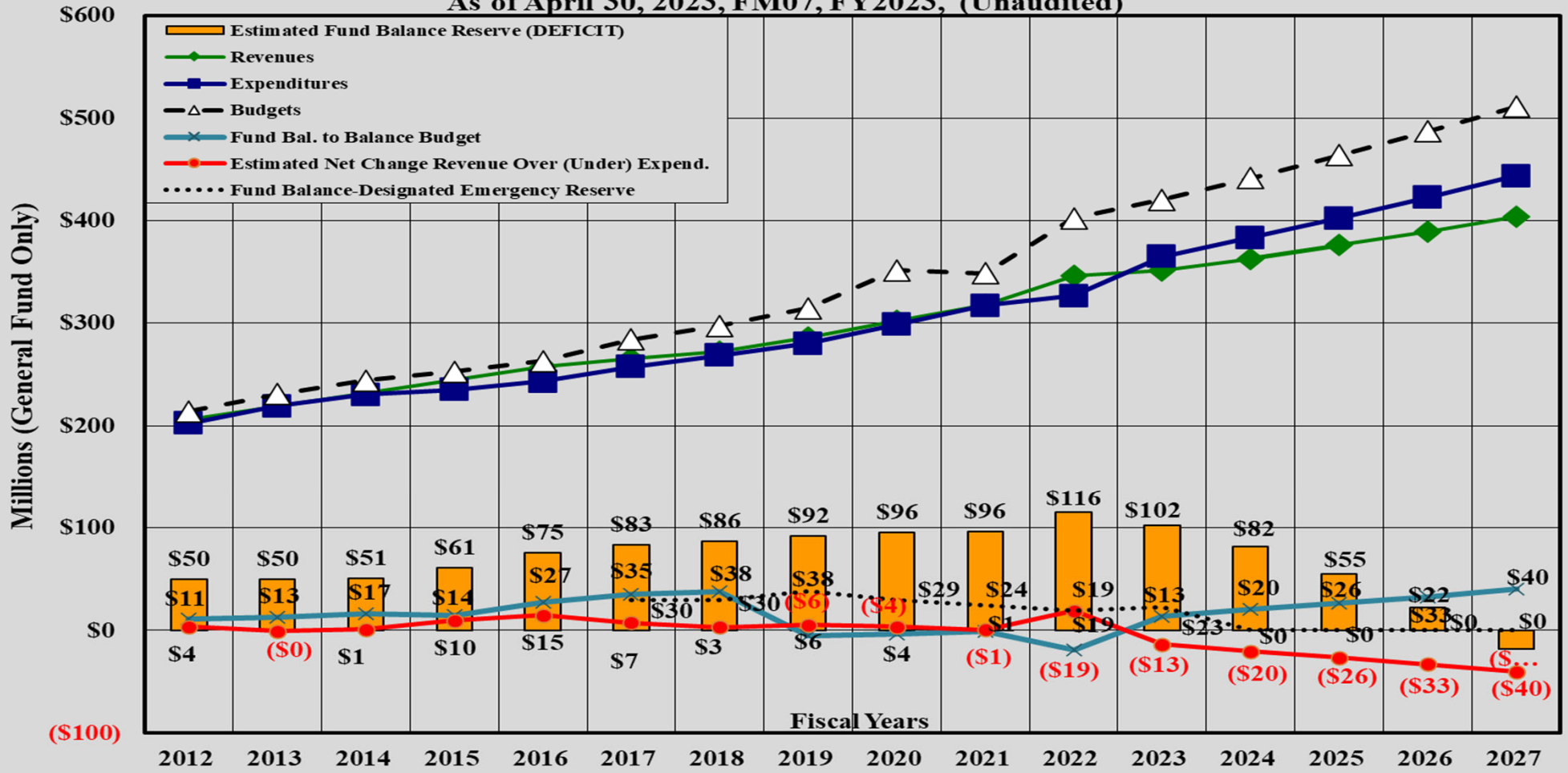
Fund Balance



County Auditor's Financial Forecast

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

As of April 30, 2023, FM07, FY2023, (Unaudited)



County of El Paso, Texas Interim Financial Reports for Fiscal Month Ended April 30, 2023

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Questions?

