



UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED
August 31, 2023*

Executive Financial Summary

	August 2023	YTD	YTD % of Budget
All Funds			
Revenues	\$25,061,014	\$532,964,073	83.77%
Expenses	\$47,062,820	\$493,057,877	48.01%
General Fund			
Revenues	\$12,540,417	\$329,525,754	93.22%
Expenses	\$25,942,388	\$312,954,105	72.94%

The percentage of budget excludes \$23M for emergencies

Condensed Financial Report For the Month Ended August 31, 2023

El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report for the month ended August 31, 2023

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$131,279,729	\$452,147,851	\$312,954,105	\$11,812,684	\$127,381,062
Special Revenue	41,734,502	69,054,937	31,602,335	9,187,709	28,264,893
Debt Service	4,124,704	37,403,706	37,022,507	-	381,199
Enterprise	17,852,807	3,992,291	2,762,333	18,445	1,211,513
Internal Service (non-budgeted)	11,871,723	4,188	29,122,404	4,572	-
Agency Funds (non-budgeted)	-	-	2,325,533	-	-
Total Year to Date (YTD)	\$206,863,465	\$562,602,973	\$415,789,217	\$21,023,410	\$157,238,667
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$176,129,008	\$432,655,797	\$264,741,434	\$26,883,163	\$141,031,200
Grants	128,863,534	564,619,597	330,405,463	26,964,185	207,249,949
Agency EPC-CSCD	-	14,278,212	12,395,974	267,519	1,614,719
Total Life to Date (LTD)	\$304,992,542	\$1,011,553,606	\$607,542,871	\$54,114,867	\$349,895,868

Additional information may be obtained at:

the County Auditor's Office, 320 Campbell Street, Room 140, El Paso, Texas 79901
or online at <http://www.epcountytexas.gov/auditor/publications/monthlyreports.htm>

Revenues



Revenue Summary by Fund Type as of FM11

Revenues	MTD Actuals	YTD Actuals
AGENCY FUND	(\$111,111)	(\$155,989)
ADULT PROBATION	(425,837)	(9,653,691)
CAPITAL PROJECTS FUND	(2,596,030)	(28,610,058)
COUNTY GENERAL FUND	(12,540,417)	(329,525,754)
COUNTY GRANTS	(2,772,631)	(48,713,948)
DEBT SERVICE	(24,036)	(32,513,372)
ENTERPRISE FUND	(378,106)	(5,222,013)
INTERNAL SERVICE	(3,138,653)	(37,681,029)
SPECIAL REVENUE	(3,074,194)	(40,888,219)
Revenues Total	(\$25,061,014)	(\$532,964,073)

Revenue – Property Taxes as of FM11

Revenue	FY2022	FY2023	Increase/(Decrease) over prior year actuals
PROPERTY TAXES			
DEBT SERVICE - CURRENT	(\$18,337,023)	(\$27,189,193)	\$8,852,170
DEBT SERVICE - DELINQUENT	(68,368)	-	(68,368)
Subtotal:	(18,405,391)	(27,189,193)	8,783,802
GENERAL FUND - CURRENT	(205,921,739)	(203,619,818)	(2,301,921)
GENERAL FUND - DELINQUENT	(361,039)	(1,334,578)	973,539
GENERAL FUND - EXCESS	(93,301)	(132,357)	39,056
GENERAL FUND - PENALTY & INTEREST	(1,127,832)	(944,627)	(183,205)
GENERAL FUND - PROP TAX-UNDISTRIB	(27)	-	(27)
GENERAL FUND - PROPERTY in LIEU of TAXES	(162)	(173)	11
Subtotal:	(207,504,100)	(206,031,553)	(1,472,547)
Total:	(\$225,909,491)	(\$233,220,746)	\$7,311,255

Slide 6

- ML0** Note at the bottom indicates that other taxes include bingo, mixed beverage, PILT, and Vehicle inventory tax but chart only shows PILT
Michael Lamas, 2023-09-19T00:54:56.269
- AA0 0** Sorry I'm not sure what you're questioning. The Lieu Property is incl in "Other. It doesn't have it's own line.
Adriana Agosto, 2023-09-19T14:50:26.227
- ML0 1** The note at the bottom of the slide "* General Fund - *Other Taxes consists of; Bingo Tax, ST Mixed Bev Tax, Lieu Property, & Vehicle Inventory Taxes"
Michael Lamas, 2023-09-19T15:44:24.579
- AA0 2** yes
Adriana Agosto, 2023-09-19T16:25:43.620
- AA0 3** Why can't I paste? Idk why it's different here.
Adriana Agosto, 2023-09-19T17:18:13.966
- AA0 4** I want to paste as a picture. But it doesn't give me that choice.
Adriana Agosto, 2023-09-19T17:19:02.244
- AA0 5** Got it
Adriana Agosto, 2023-09-19T17:22:03.255
- ML1** Notes mention an increase of 8.8M. I see an increase of \$7.31M.
Michael Lamas, 2023-09-19T01:09:08.373
- AA1 0** I changed the \$8.8M to the \$7.31M
Adriana Agosto, 2023-09-19T14:51:02.962

General Fund Revenue by Source YTD as of FM11

Revenue Source	FY 2022 Revenue	FY 2023 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$207,504,100)	(\$206,031,553)	(\$1,472,547)
SALES AND USE TAX	(57,812,897)	(61,251,639)	3,438,742
SALES AND USE TAX-ST MOTOR VEHICLE	(6,930,841)	(7,426,476)	495,635
BINGO TAX	(44,832)	(30,506)	(14,325)
STATE MIXED BEVERAGE TAX	(3,064,644)	(3,354,936)	290,293
VEHICLE INVENTORY TAXES	(71,552)	(81,379)	9,827
LICENSES AND PERMITS	(248,683)	(312,376)	63,694
INTERGOVERNMENTAL	(5,257,745)	(5,489,309)	231,563
CHARGES FOR SERVICES	(31,611,076)	(28,504,136)	(3,106,941)
FINES AND FORFEITS	(2,645,664)	(2,741,838)	96,174
INTEREST	(1,703,318)	(11,546,950)	9,843,633
MISCELLANEOUS REVENUE	(1,222,749)	(1,069,789)	(152,960)
OTHER FINANCING SOURCES	(709,732)	(1,684,866)	975,133
Total	(\$318,827,834)	(\$329,525,754)	\$10,697,920

Slide 7

- ML0** Property tax decrease amount in notes is 2.30 M, I see 1.47M in chart
Michael Lamas, 2023-09-19T01:54:41.834
- AA0 0** changed to \$1.47M
Adriana Agosto, 2023-09-19T14:56:50.058
- ML1** Notes mention a decrease in fed prisoner revenue due to contract amount change from prior year. Is it that or is it because of lower population?
Michael Lamas, 2023-09-19T02:03:20.845
- AA1 0** Sorry, I don't know, I can ask Jim.
Adriana Agosto, 2023-09-19T14:57:38.293
- AA1 1** waiting to hear back from Jim.
Adriana Agosto, 2023-09-19T15:03:35.019
- AA1 2** Jim agrees it is lower population. I will change the note.
Adriana Agosto, 2023-09-19T15:05:12.458
- ML2** Misc Revenue notes mention Sportspark Rental having no transactions last year. Where was this revenue coded in prior years?
Michael Lamas, 2023-09-19T02:07:43.663
- AA2 0** Sportspark was being charged to Misc Rev. in prior years, it is now being charged to Charges for services.
Adriana Agosto, 2023-09-19T15:03:16.393

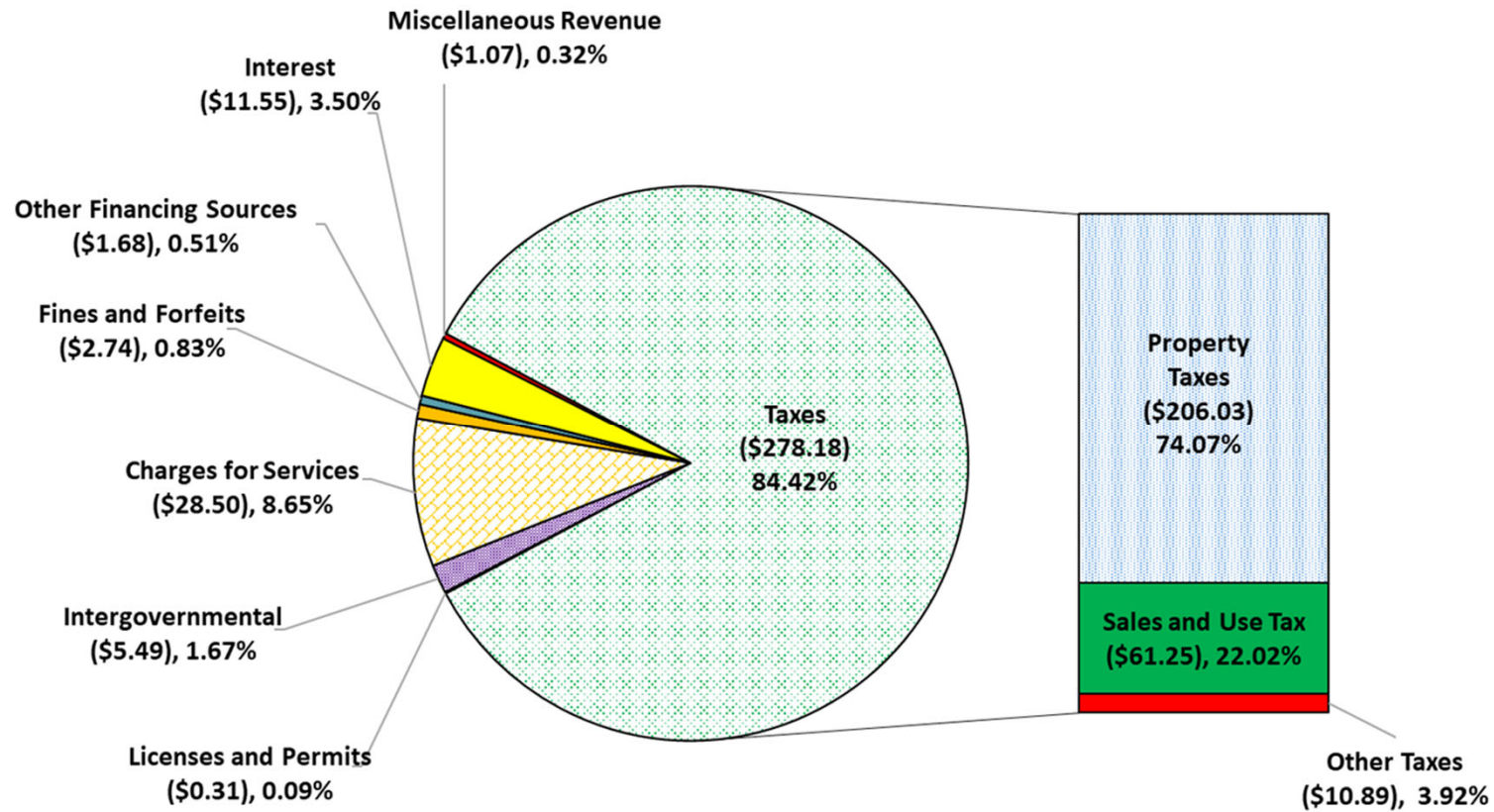
General Fund Revenue by Source

Budget to Actual YTD as of FM11

Revenue by Source	Revised Budget	FM11	YTD Actuals	YTD % of Est. Budget Collected
PROPERTY TAXES	(\$210,993,556)	(523,342)	(206,031,553)	97.65%
SALES AND USE TAX	(73,585,300)	(6,719,130)	(61,251,639)	83.24%
SALES AND USE TAX-ST MOTOR VEHICLE	(6,664,992)	-	(7,426,476)	111.43%
BINGO TAX	(44,057)	(815)	(30,506)	69.24%
STATE MIXED BEVERAGE TAX	(3,738,739)	(344,572)	(3,354,936)	89.73%
VEHICLE INVENTORY TAX	(71,552)	-	(81,379)	113.73%
LICENSES AND PERMITS	(274,063)	(25,285)	(312,376)	113.98%
INTERGOVERNMENTAL	(6,673,245)	(940,674)	(5,489,309)	82.26%
CHARGES FOR SERVICES	(42,957,675)	(2,204,853)	(28,504,136)	66.35%
FINES AND FORFEITS	(2,826,434)	(271,181)	(2,741,838)	97.01%
INTEREST	(3,350,162)	(1,155,661)	(11,546,950)	344.67%
MISCELLANEOUS REVENUE	(1,401,481)	(325,746)	(1,069,789)	76.33%
OTHER FINANCIAL SOURCES	(913,655)	(29,158)	(1,684,866)	184.41%
Total	(\$353,494,911)	(\$12,540,417)	(\$329,525,754)	93.22%

*FM11-91.67% of the fiscal year is expired

General Fund Revenue by Source YTD as of FM11



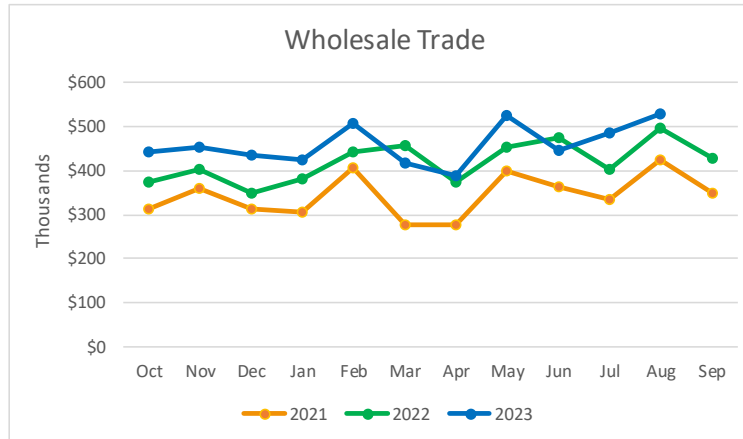
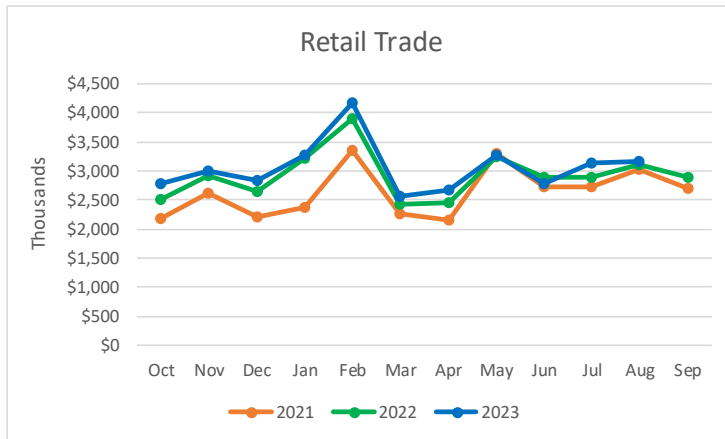
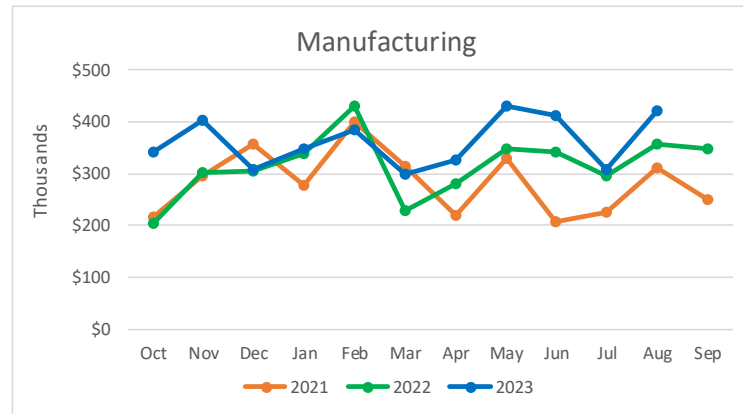
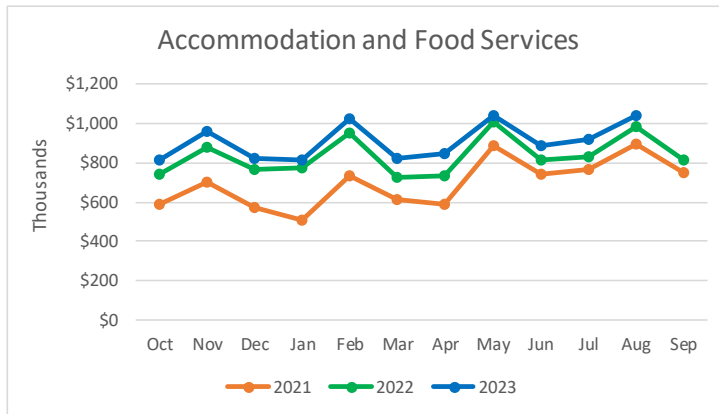
Amounts are in Millions

3 Year Budget – General Fund Actual Revenue Comparison

Revenue YTD as of FM11 (91.67% of Yr Expired)

	2021	2022	2023
All Revenue Budget	(\$311,947,865)	(\$329,284,383)	(\$353,494,911)
Total Revenue Actuals	(300,603,833)	(318,827,834)	(329,525,754)
Actual Collection As % of Budget	96.36%	96.82%	93.22%
Budget- Property Tax	(\$205,466,716)	(\$213,099,360)	(\$210,993,556)
Total Actuals - Property Tax	(205,226,730)	(207,504,100)	(206,031,553)
Collections As % of Budget	99.88%	97.37%	97.65%
Budget Sales & Use Tax	(\$49,411,665)	(\$60,362,135)	(\$73,585,300)
Total Actuals - Sales & Use Tax	(50,862,308)	(57,812,897)	(61,251,639)
Collections As % of Budget	102.94%	95.78%	83.24%

Sales and Use Tax



Expenditures



Expenditure Summary by Fund Type

Expenditures	MTD Actuals	YTD Actuals
ADULT PROBATION	\$1,428,307	\$11,548,510
CAPITAL PROJECTS FUND	2,597,166	14,953,426
COUNTY GENERAL FUND	25,942,388	312,954,105
COUNTY GRANTS	5,014,176	51,208,462
DEBT SERVICE	3,074,367	37,022,507
ENTERPRISE FUND	897,127	4,812,503
INTERNAL SERVICE	3,027,580	29,122,404
SPECIAL REVENUE	5,081,709	31,435,958
Expenditures Total	\$47,062,820	\$493,057,877

General Fund Expenditures by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
General Government	\$139,628,514	\$5,272,459	\$88,156,132	63.14%
Administration of Justice	92,039,396	7,329,273	74,489,560	80.93%
Public Safety	153,471,759	10,391,797	129,240,240	84.21%
Health and Welfare	11,988,112	758,990	7,881,677	65.75%
Community Services	841,235	53,615	515,774	61.31%
Resource Development	14,142,385	843,594	2,342,990	16.57%
Culture and Recreation	9,960,523	1,037,474	7,360,396	73.90%
Public Works	6,972,942	255,186	2,967,336	42.56%
Total	\$429,044,865	\$25,942,388	\$312,954,105	72.94%

*FM11-91.67% 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	\$207,952,689	\$229,040,666	\$21,087,976	10.14%
Operating	53,580,814	57,318,747	3,737,932	6.98%
Capital Outlay	4,881,135	4,860,661	(20,474)	(0.42)%
Transfers Out	17,612,550	21,734,032	4,121,482	23.40%
Expenditures Total	\$284,027,189	\$312,954,105	\$28,926,916	10.18%

Slide 15

- ML0** NOTES: Oper - Gen Govt Non Dept - Cont Svc Gen, is it CAD?
Michael Lamas, 2023-09-19T04:07:25.883
- AA0 0** this s/b CAD, made correction.
Adriana Agosto, 2023-09-19T15:25:42.699
- ML1** Notes: OPER - Public Works Non Dept Total is off?
Michael Lamas, 2023-09-19T04:10:10.901
- AA1 0** made correction to \$137K
Adriana Agosto, 2023-09-19T15:27:23.811
- ML2** Not sure how to tie to other functions Operating. Could you please send the worksheet?
Michael Lamas, 2023-09-19T04:16:01.235
- AA2 0** sent
Adriana Agosto, 2023-09-19T15:28:05.155
- ML2 1** Reviewed the information. OK
Michael Lamas, 2023-09-19T17:40:11.244
- ML3** Notes: Transfers out Gen Gov't Totals are off?
Michael Lamas, 2023-09-19T04:24:14.728
- AA3 0** made corrections
Adriana Agosto, 2023-09-19T15:31:41.425

General Fund Expenditure Comparison

Function	FY 2022 Expenditures	FY 2023 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
General Government	\$77,741,998	\$88,156,132	\$10,414,134	13.40%
Administration of Justice	65,350,474	74,489,560	9,139,086	13.98%
Public Safety	121,737,491	129,240,240	7,502,749	6.16%
Health and Welfare	8,100,575	7,881,677	(218,898)	(2.70)%
Community Services	606,295	515,774	(90,521)	(14.93)%
Resource Development	1,091,252	2,342,990	1,251,738	114.71%
Culture and Recreation	6,335,069	7,360,396	1,025,328	16.18%
Public Works	3,064,037	2,967,336	(96,701)	(3.16)%
Total	\$284,027,189	\$312,954,105	\$28,926,916	10.18%

Slide 16

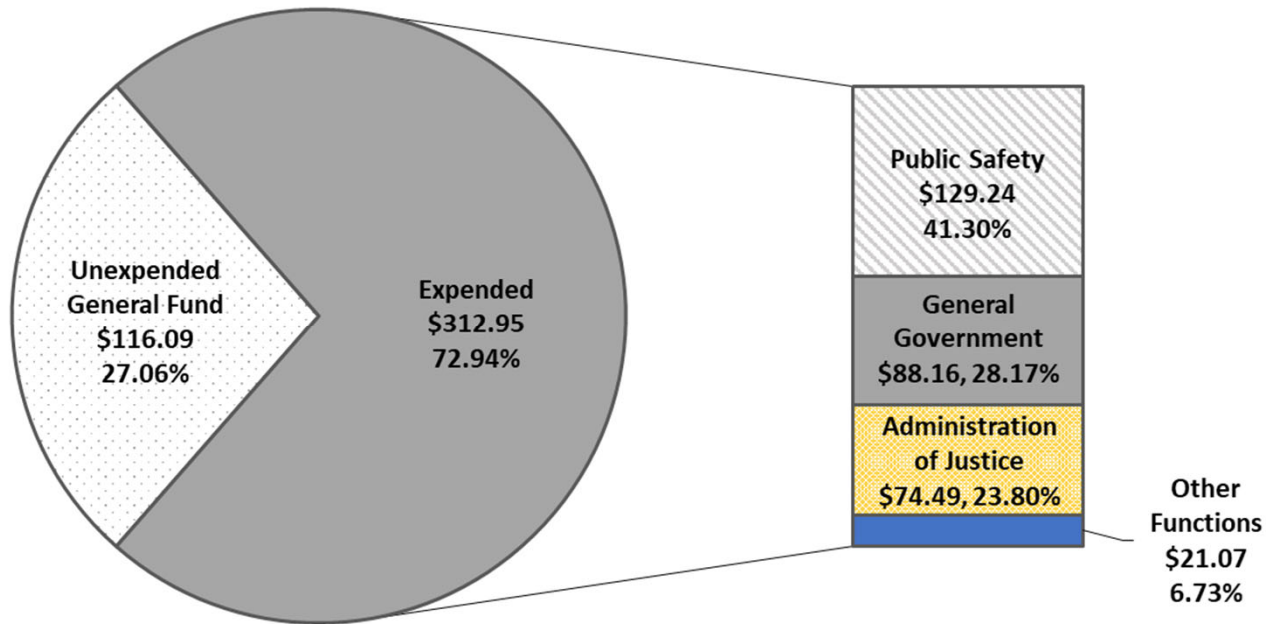
MLO Notes: Public Works Decrease is not 318K?
Michael Lamas, 2023-09-19T04:27:52.013

AA0 0 Sorry I don't see \$318K
Adriana Agosto, 2023-09-19T15:33:28.489

AA0 1 Oh, I found it. It should not have been there. I deleted it.
Adriana Agosto, 2023-09-19T15:38:45.267

Percentage of General Fund Expended YTD

*Fiscal Year 2023



Amounts are in Millions

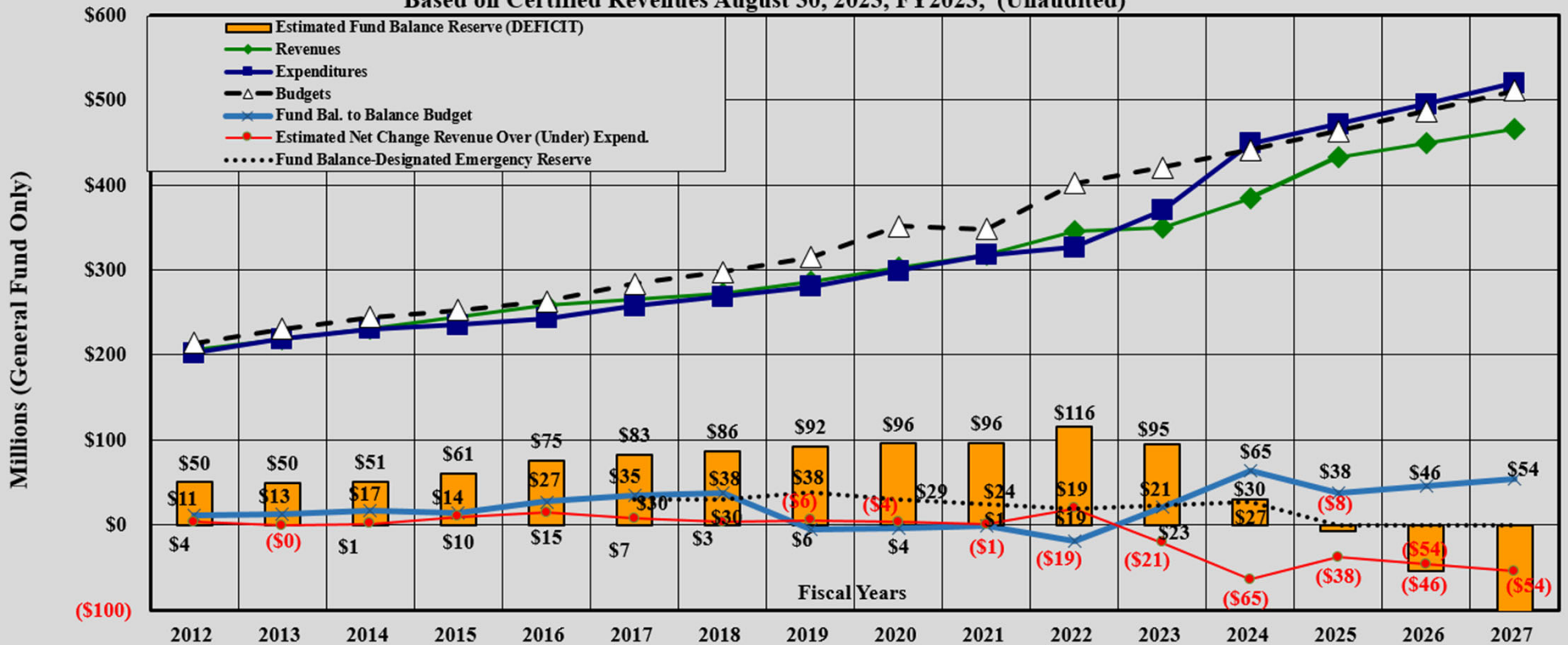
\$23M for emergencies

Fund Balance



Auditor Revenue Projection Update

County Auditor's Financial Forecast
 General Funds Historical and Projected Trends (Includes COVID-19 Impacts)
 Based on Certified Revenues August 30, 2023, FY2023, (Unaudited)



County of El Paso, Texas Interim Financial Reports for Fiscal Month Ended August 31, 2023

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Questions?

