



UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED
February 28, 2023*

Executive Financial Summary

| | February 2023 | YTD | YTD % of Budget |
|---------------------|---------------|---------------|--------------------|
| All Funds | | | |
| Revenues | \$46,940,932 | \$318,128,233 | 54.04% |
| Expenses | \$71,508,610 | \$211,303,436 | 22.92% |
| General Fund | | | |
| Revenues | \$34,137,663 | \$244,228,697 | 69.09% |
| Expenses | \$30,071,686 | \$130,783,240 | 30.48% |

The percentage of budget excludes \$23M for emergencies

Condensed Financial Report For the Month Ended February 28, 2023

El Paso County, Texas Auditor's Unaudited Monthly Condensed Financial Report for the month ended February 28, 2023

| Budgeted Funds | Fund Balances | YTD Revised Budget | YTD/LTD Expenditures | YTD Encumb./Req. | YTD Available Budget |
|---------------------------------|----------------------|----------------------|----------------------|---------------------|----------------------|
| General Fund | \$228,033,581 | \$452,166,868 | \$130,783,240 | \$12,624,573 | \$308,759,055 |
| Special Revenue | 36,280,327 | 68,272,204 | 10,973,634 | 5,383,615 | 51,914,955 |
| Debt Service | 7,150,230 | 32,493,518 | 28,980,552 | - | 3,512,966 |
| Enterprise | 16,046,591 | 3,983,092 | 953,228 | 15,229 | 3,014,635 |
| Internal Service (non-budgeted) | 7,246,396 | 4,188 | 12,154,107 | 5,072 | - |
| Agency Funds (non-budgeted) | - | - | 2,325,533 | - | - |
| Total Year to Date (YTD) | \$294,757,125 | \$556,919,870 | \$186,170,294 | \$18,028,489 | \$367,201,611 |
| Multiyear Funds | Fund Balances | LTD Revised Budget | LTD Expenditures | LTD Encumb./Req. | LTD Available Budget |
| Capital Projects | \$103,280,022 | \$364,199,469 | \$254,872,746 | \$20,081,722 | \$89,245,001 |
| Grants | 123,426,325 | 533,937,338 | 5,195,523 | (988,824) | 529,730,639 |
| Agency EPC-CSCD | - | 14,152,155 | 5,551,880 | 155,357 | 8,444,918 |
| Total Life to Date (LTD) | \$226,706,347 | \$912,288,962 | \$265,620,149 | \$19,248,255 | \$627,420,558 |

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 FM05

| REVENUES | MTD ACTUALS | YTD ACTUALS |
|----------------------------|-----------------------|------------------------|
| AGENCY FUND | (\$1,284) | (\$7,950) |
| ADULT PROBATION | (388,743) | (3,412,147) |
| CAPITAL PROJECTS FUND | (349,997) | (1,042,381) |
| COUNTY GENERAL FUND | (34,137,663) | (244,228,697) |
| COUNTY GRANTS | (3,948,996) | (9,873,069) |
| DEBT SERVICE | (1,339,054) | (27,496,943) |
| ENTERPRISE FUND | (266,085) | (1,159,604) |
| INTERNAL SERVICE | (3,102,415) | (16,087,403) |
| SPECIAL REVENUE | (3,406,694) | (14,820,038) |
| REVENUES Total | (\$46,940,932) | (\$318,128,233) |

General Fund Revenue by Source YTD as of FM05

| Revenue Source | FY 2022 Revenue | FY 2023 Revenue | Increase/(Decrease) over prior year actuals |
|--------------------------|------------------------|------------------------|---|
| PROPERTY TAXES | (\$199,159,690) | (\$197,729,594) | (\$1,430,096) |
| SALES AND USE TAX | (23,736,006) | (25,076,823) | 1,340,817 |
| BINGO TAX | (12,627) | (14,586) | 1,959 |
| STATE MIXED BEVERAGE TAX | (1,207,371) | (1,334,004) | 126,633 |
| LICENSES AND PERMITS | (119,388) | (150,130) | 30,743 |
| INTERGOVERNMENTAL | (1,533,921) | (1,639,929) | 106,008 |
| CHARGES FOR SERVICES | (12,492,379) | (12,242,606) | (249,772) |
| FINES AND FORFEITS | (1,077,325) | (1,193,761) | 116,436 |
| INTEREST | (225,949) | (4,318,304) | 4,092,355 |
| MISCELLANEOUS REVENUE | (548,405) | (152,025) | (396,381) |
| OTHER FINANCING SOURCES | (108,447) | (376,935) | 268,488 |
| Total | (\$240,221,507) | (\$244,228,697) | \$4,007,190 |

General Fund Revenue by Source

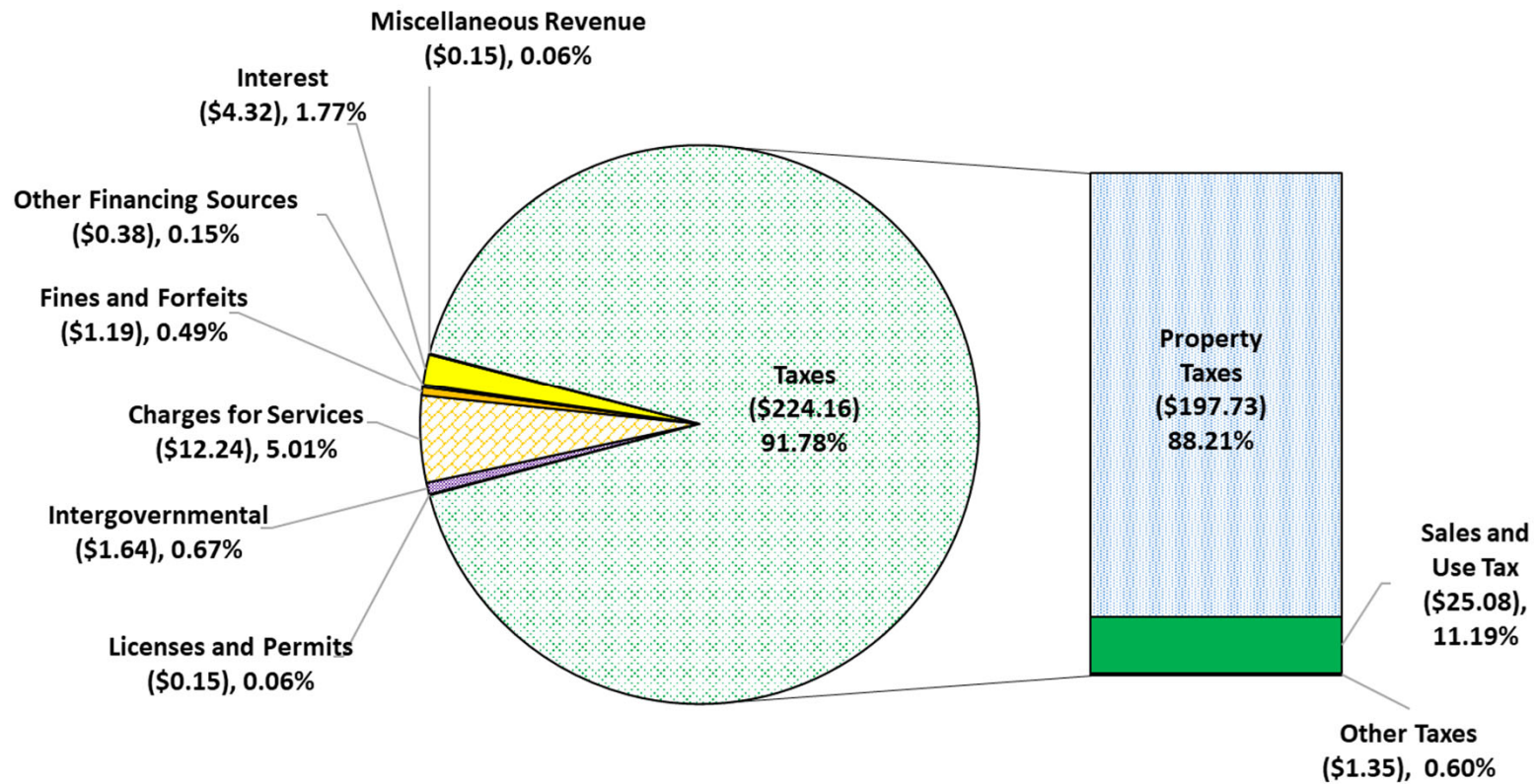
Budget to Actual YTD as of FM05

| Revenue by Source | Revised Budget | FM05 | YTD Actuals | YTD % of Est. Budget Collected |
|------------------------------------|------------------------|-----------------------|------------------------|--------------------------------|
| PROPERTY TAXES | (\$210,993,556) | (\$21,088,569) | (\$197,729,594) | 93.71% |
| SALES AND USE TAX | (73,585,300) | (7,515,163) | (25,076,823) | 34.08% |
| SALES AND USE TAX-ST MOTOR VEHICLE | (6,664,992) | - | - | 0.00% |
| BINGO TAX | (44,057) | - | (14,586) | 33.11% |
| STATE MIXED BEVERAGE TAX | (3,738,739) | (382,357) | (1,334,004) | 35.68% |
| VEHICLE INVENTORY TAX | (71,552) | - | - | 0.00% |
| LICENSES AND PERMITS | (274,063) | (41,580) | (150,130) | 54.78% |
| INTERGOVERNMENTAL | (6,673,245) | (497,237) | (1,639,929) | 24.57% |
| CHARGES FOR SERVICES | (42,957,675) | (2,963,359) | (12,242,606) | 28.50% |
| FINES AND FORFEITS | (2,826,434) | (339,634) | (1,193,761) | 42.24% |
| INTEREST | (3,350,162) | (1,182,187) | (4,318,304) | 128.90% |
| MISCELLANEOUS REVENUE | (1,401,481) | (33,531) | (152,025) | 10.85% |
| OTHER FINANCIAL SOURCES | (913,655) | (94,046) | (376,935) | 41.26% |
| Total | (\$353,494,911) | (\$34,137,663) | (\$244,228,697) | 69.09% |

*FM05-41.67% of the fiscal year is expired



General Fund Revenue by Source YTD as of FM05



Amounts are in Millions

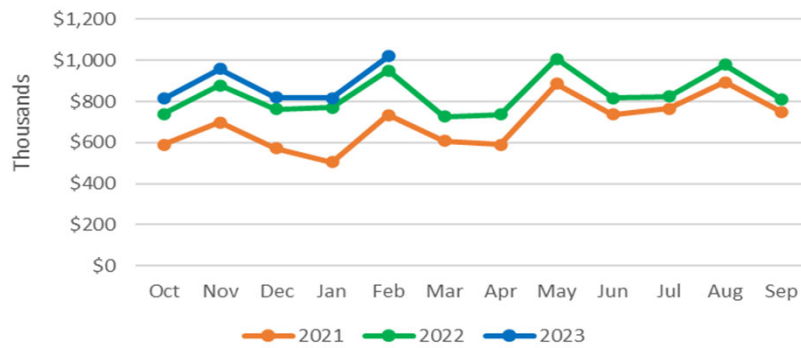
3 Year Budget – General Fund Actual Revenue Comparison

Revenue YTD as of FM05 (41.67% of Yr Expired)

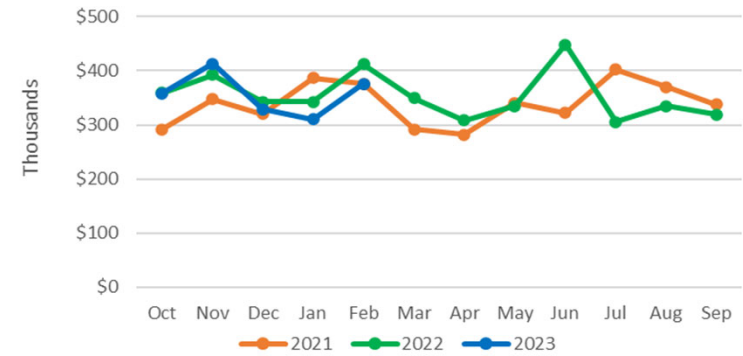
| | 2021 | 2022 | 2023 |
|---|-----------------|-----------------|-----------------|
| All Revenue Budget | (\$311,947,865) | (\$329,284,383) | (\$353,494,911) |
| Total Revenue Actuals | (231,435,022) | (240,221,507) | (244,228,697) |
| Actual Collection As % of Budget | 74.19% | 72.95% | 69.09% |
| Budget- Property Tax | (\$205,466,716) | (\$213,099,360) | (\$210,993,556) |
| Total Actuals - Property Tax | (196,732,850) | (199,159,690) | (197,729,594) |
| Collections As % of Budget | 95.75% | 93.46% | 93.71% |
| Budget Sales & Use Tax | (\$49,411,665) | (\$60,362,135) | (\$73,585,300) |
| Total Actuals - Sales & Use Tax | (20,001,390) | (23,736,006) | (25,076,823) |
| Collections As % of Budget | 40.48% | 39.32% | 34.08% |

Sales and Use Tax:

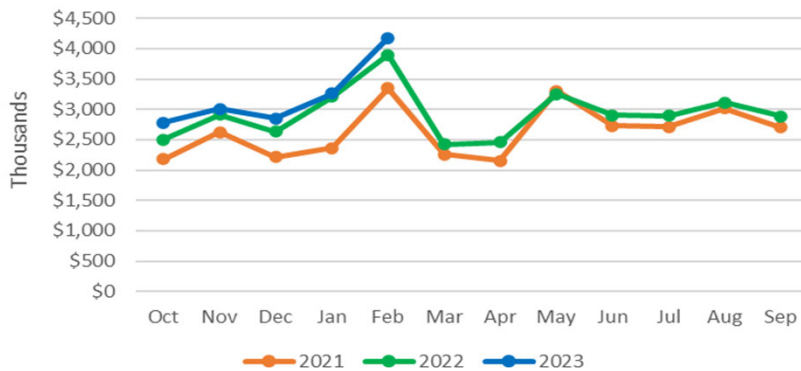
Accommodation and Food Services



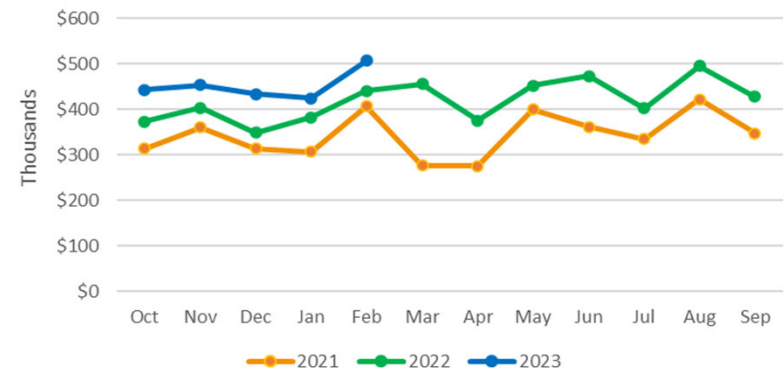
Information



Retail Trade



Wholesale Trade



Expenditures



Expenditure Summary by Fund Type

| EXPENDITURES | MTD ACTUALS | YTD ACTUALS |
|----------------------------|---------------------|----------------------|
| ADULT PROBATION | \$1,143,295 | \$4,690,522 |
| CAPITAL PROJECTS FUND | 1,478,799 | 5,084,738 |
| COUNTY GENERAL FUND | 30,071,686 | 130,783,240 |
| COUNTY GRANTS | 5,196,719 | 17,804,791 |
| DEBT SERVICE | 28,980,552 | 28,980,552 |
| ENTERPRISE FUND | 225,184 | 998,228 |
| INTERNAL SERVICE | 2,226,307 | 12,154,107 |
| SPECIAL REVENUE | 2,186,070 | 10,807,258 |
| EXPENDITURES Total | \$71,508,610 | \$211,303,436 |

General Fund Expenditures by Function

| Function Description | Revised Budget | Period Actuals | YTD Actuals | % Budget Expended |
|---------------------------|----------------------|---------------------|----------------------|-------------------|
| General Government | \$150,415,505 | \$8,619,076 | \$35,203,119 | 23.40% |
| Administration of Justice | 91,696,572 | 6,523,767 | 31,477,061 | 34.33% |
| Public Safety | 151,184,086 | 13,091,270 | 57,162,290 | 37.81% |
| Health and Welfare | 10,887,814 | 614,843 | 2,700,766 | 24.81% |
| Community Services | 832,354 | 12,167 | 54,863 | 6.59% |
| Resource Development | 7,490,448 | 482,594 | 914,758 | 12.21% |
| Culture and Recreation | 9,585,132 | 623,087 | 2,741,587 | 28.60% |
| Public Works | 6,971,972 | 104,881 | 528,796 | 7.58% |
| Total | \$429,063,882 | \$30,071,686 | \$130,783,240 | 30.48% |

*FM05-41.67% of the fiscal year is expired

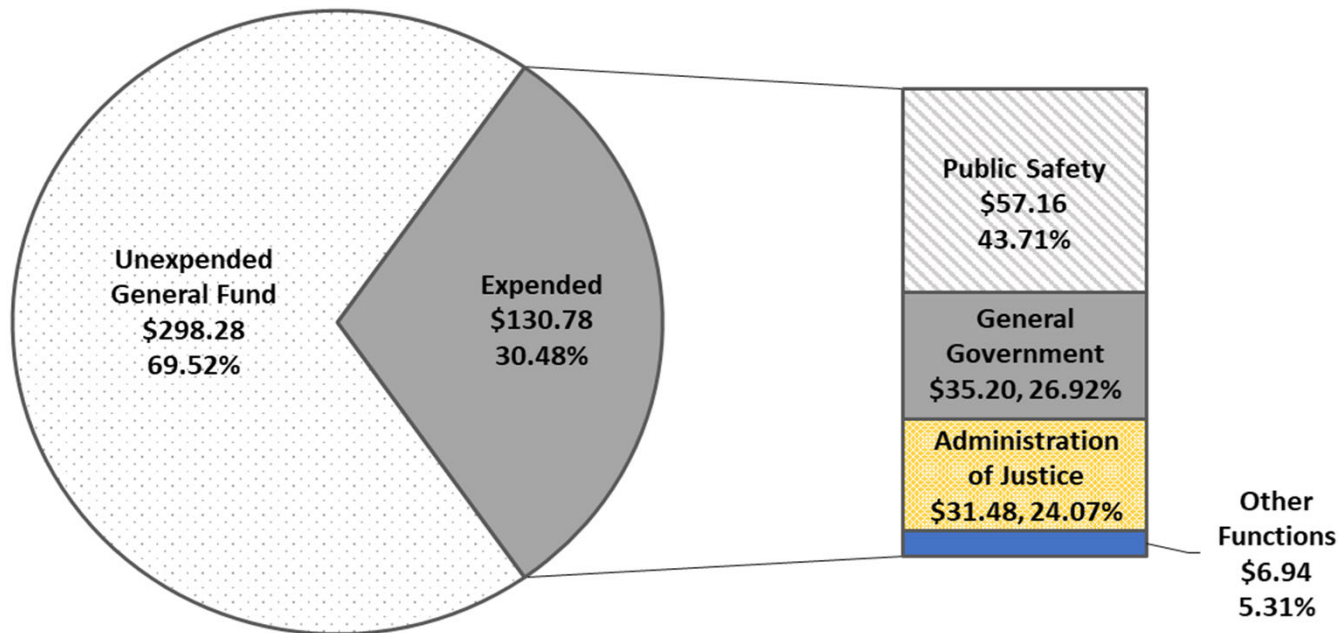
*Note the FY2023 excludes \$23M for emergencies

General Fund Expenditure Comparison

| Function | FY 2022 Expenditures | FY 2023 Expenditures | Increase/(Decrease) Over Prior Year Acruals | % Change |
|--------------------------|----------------------|----------------------|---|---------------|
| General Government | \$30,871,377 | \$35,203,119 | \$4,331,742 | 14.03% |
| Adminstration of Justice | 26,305,174 | 31,477,061 | 5,171,888 | 19.66% |
| Public Safety | 47,647,690 | 57,162,290 | 9,514,599 | 19.97% |
| Health and Welfare | 2,950,182 | 2,700,766 | (249,416) | (8.45)% |
| Community Services | 19,358 | 54,863 | 35,505 | 183.41% |
| Resource Development | 423,099 | 914,758 | 491,659 | 116.20% |
| Culture and Recreation | 2,391,509 | 2,741,587 | 350,078 | 14.64% |
| Public Works | 545,531 | 528,796 | (16,735) | (3.07)% |
| Total | \$111,153,921 | \$130,783,240 | \$19,629,319 | 17.66% |

Percentage of General Fund Expended YTD

*Fiscal Year 2023



Amounts are in Millions

*Note the FY2023 excludes \$23M for emergencies

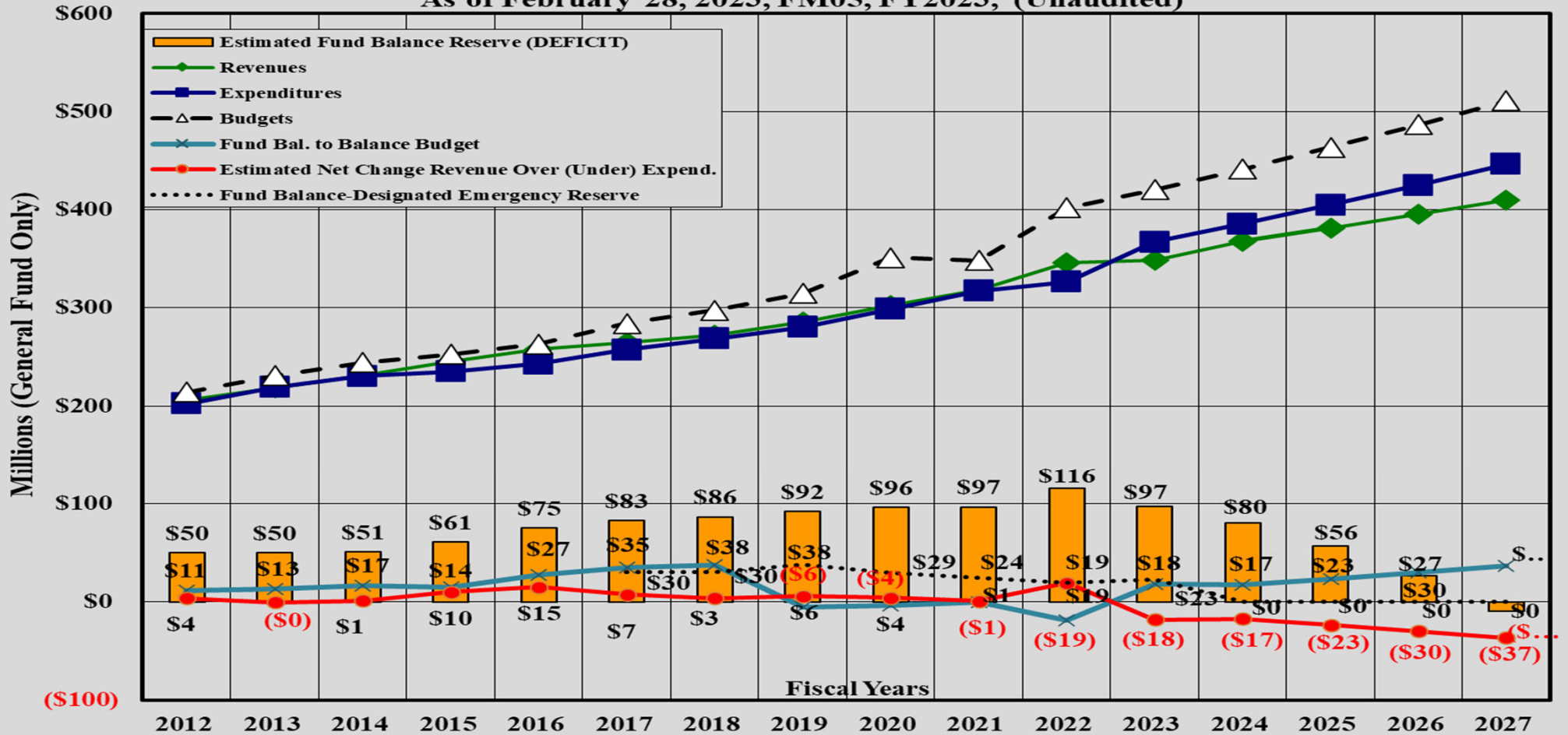
Fund Balance



County Auditor's Financial Forecast

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

As of February 28, 2023, FM05, FY2023, (Unaudited)



County of El Paso, Texas Interim Financial Reports for Fiscal Month Ended February 28, 2023

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Questions?

