



UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED
July 31, 2023*

Executive Financial Summary

	July 2023	YTD	YTD % of Budget
All Funds			
Revenues	\$35,380,669	\$507,842,270	79.85%
Expenses	\$36,941,164	\$445,995,093	43.43%
General Fund			
Revenues	\$12,661,108	\$316,985,337	89.67%
Expenses	\$23,841,072	\$287,011,717	66.90%

The percentage of budget excludes \$23M for emergencies

Condensed Financial Report For the Month Ended July 31, 2023

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

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$144,724,980	\$452,148,077	\$287,011,717	\$10,705,869	\$154,430,491
Special Revenue	43,742,016	69,072,882	26,520,626	5,529,735	37,022,521
Debt Service	7,175,036	37,403,706	33,948,140	-	3,455,566
Enterprise	18,371,827	3,983,407	2,312,294	19,812	1,651,301
Internal Service (non-budgeted)	11,760,651	4,188	26,094,825	4,572	-
Agency Funds (non-budgeted)	-	-	2,325,533	-	-
Total Year to Date (YTD)	\$225,774,510	\$562,612,260	\$378,213,135	\$16,259,988	\$196,559,879
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$176,130,145	\$432,655,797	\$262,144,268	\$24,692,809	\$145,818,720
Grants	131,105,078	564,519,496	5,023,649	(569,985)	560,065,832
Agency EPC-CSCD	-	13,187,853	10,641,847	494,874	2,051,132
Total Life to Date (LTD)	\$307,235,223	\$1,010,363,146	\$277,809,764	\$24,617,698	\$707,935,684

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 FM10

Revenues	MTD Actuals	YTD Actuals
AGENCY FUND	(\$11,214)	(\$44,878)
ADULT PROBATION	(222,287)	(9,167,065)
CAPITAL PROJECTS FUND	(10,051,809)	(26,014,028)
COUNTY GENERAL FUND	(12,661,108)	(316,985,337)
COUNTY GRANTS	(3,549,834)	(45,941,317)
DEBT SERVICE	(32,595)	(32,489,337)
ENTERPRISE FUND	(1,849,125)	(4,843,907)
INTERNAL SERVICE	(3,109,002)	(34,542,376)
SPECIAL REVENUE	(3,893,695)	(37,814,025)
Revenues Total	(\$35,380,669)	(\$507,842,270)

Revenue – Property Taxes as of FM10

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	(58,470)	-	(58,470)
Subtotal:	(18,395,493)	(27,189,193)	8,793,700
GENERAL FUND - CURRENT	(205,406,204)	(203,223,791)	(2,182,413)
GENERAL FUND - DELINQUENT	(288,515)	(1,302,372)	1,013,857
GENERAL FUND - EXCESS	(67,833)	(129,252)	61,419
GENERAL FUND- PENALTY & INTEREST	(1,021,415)	(852,623)	(168,792)
Subtotal:	(206,783,968)	(205,508,038)	(1,275,930)
Total:	(\$225,179,461)	(\$232,697,231)	\$7,517,770

General Fund Revenue by Source YTD as of FM10

Revenue Source	FY 2022 Revenue	FY 2023 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$206,784,130)	(\$205,508,211)	(\$1,275,919)
SALES AND USE TAX	(51,458,328)	(54,532,508)	3,074,180
SALES AND USE TAX-ST MOTOR VEHICLE	(6,930,841)	(7,426,476)	495,635
BINGO TAX	(42,316)	(29,691)	(12,625)
STATE MIXED BEVERAGE TAX	(2,743,069)	(3,010,365)	267,296
VEHICLE INVENTORY TAXES	(71,552)	(81,379)	9,827
LICENSES AND PERMITS	(225,278)	(287,091)	61,814
INTERGOVERNMENTAL	(4,725,464)	(4,548,635)	(176,829)
CHARGES FOR SERVICES	(27,907,271)	(26,299,283)	(1,607,988)
FINES AND FORFEITS	(2,401,927)	(2,470,657)	68,730
INTEREST	(1,214,867)	(10,391,290)	9,176,422
MISCELLANEOUS REVENUE	(1,172,333)	(744,043)	(428,290)
OTHER FINANCING SOURCES	(667,061)	(1,655,707)	988,646
Total	(\$306,344,436)	(\$316,985,337)	\$10,640,900

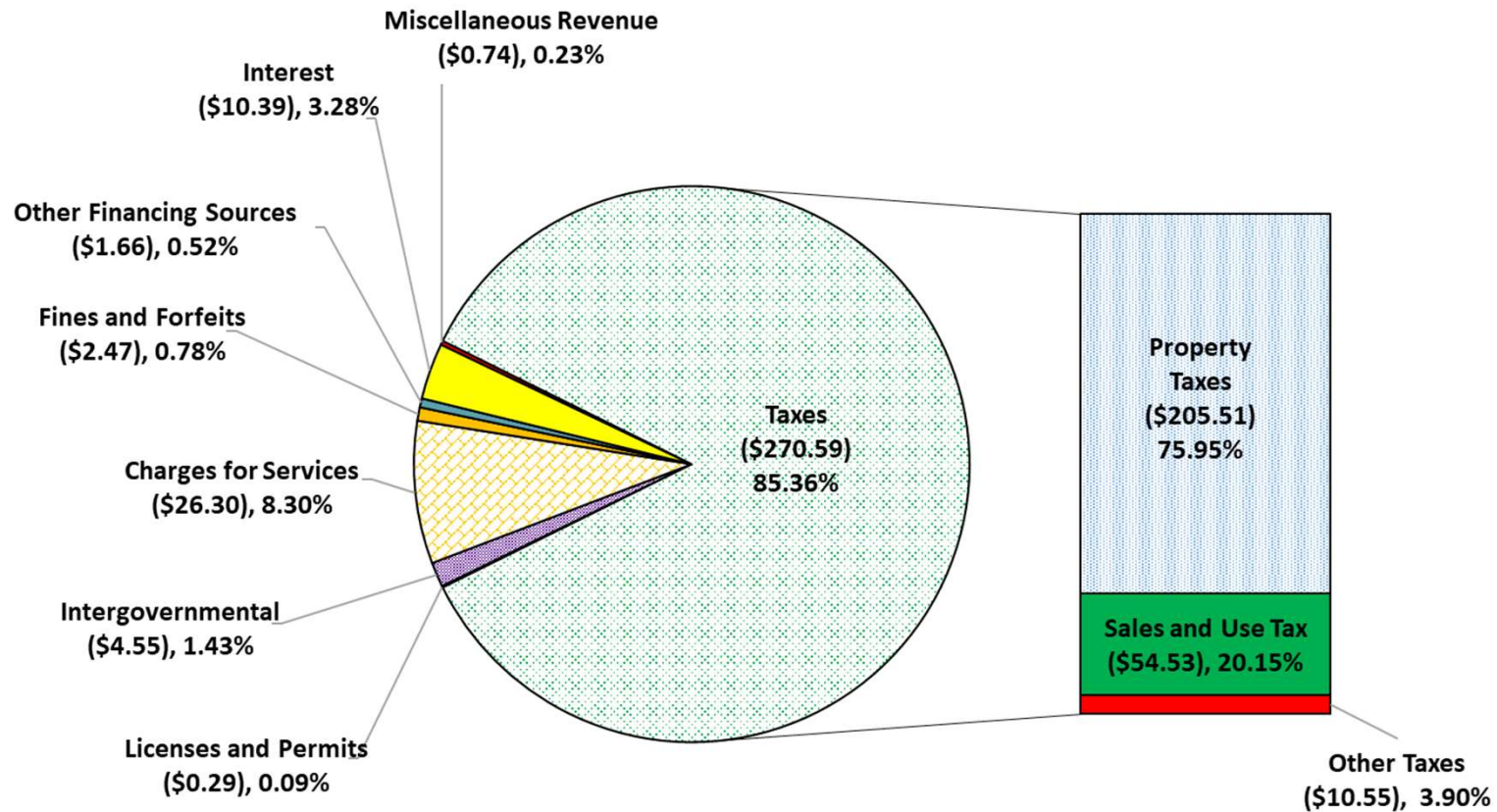
General Fund Revenue by Source

Budget to Actual YTD as of FM10

Revenue by Source	Revised Budget	FM10	YTD Actuals	YTD % of Est. Budget Collected
PROPERTY TAXES	(\$210,993,556)	(962,472)	(205,508,211)	97.40%
SALES AND USE TAX	(73,585,300)	(6,107,887)	(54,532,508)	74.11%
SALES AND USE TAX-ST MOTOR VEHICLE	(6,664,992)	-	(7,426,476)	111.43%
BINGO TAX	(44,057)	(6,768)	(29,691)	67.39%
STATE MIXED BEVERAGE TAX	(3,738,739)	(347,934)	(3,010,365)	80.52%
VEHICLE INVENTORY TAX	(71,552)	-	(81,379)	113.73%
LICENSES AND PERMITS	(274,063)	(21,873)	(287,091)	104.75%
INTERGOVERNMENTAL	(6,673,245)	(836,934)	(4,548,635)	68.16%
CHARGES FOR SERVICES	(42,957,675)	(2,849,771)	(26,299,283)	61.22%
FINES AND FORFEITS	(2,826,434)	(245,375)	(2,470,657)	87.41%
INTEREST	(3,350,162)	(1,175,782)	(10,391,290)	310.17%
MISCELLANEOUS REVENUE	(1,401,481)	(68,775)	(744,043)	53.09%
OTHER FINANCIAL SOURCES	(913,655)	(37,538)	(1,655,707)	181.22%
Total	(\$353,494,911)	(\$12,661,108)	(\$316,985,337)	89.67%

*FM10-83.33% of the fiscal year is expired

General Fund Revenue by Source YTD as of FM10



Amounts are in Millions

3 Year Budget – General Fund Actual Revenue Comparison

Revenue YTD as of FM10 (83.33% of Yr Expired)

	2021	2022	2023
All Revenue Budget	(\$311,947,865)	(\$329,284,383)	(\$353,494,911)
Total Revenue Actuals	(290,049,651)	(306,344,436)	(316,985,337)
Actual Collection As % of Budget	92.98%	93.03%	89.67%
Budget- Property Tax	(\$205,466,716)	(\$213,099,360)	(\$210,993,556)
Total Actuals - Property Tax	(204,976,718)	(206,784,130)	(205,508,211)
Collections As % of Budget	99.76%	97.04%	97.40%
Budget Sales & Use Tax	(\$49,411,665)	(\$60,362,135)	(\$73,585,300)
Total Actuals - Sales & Use Tax	(44,876,948)	(51,458,328)	(54,532,508)
Collections As % of Budget	90.82%	85.25%	74.11%

Sales and Use Tax



Expenditures



Expenditure Summary by Fund Type

Expenditures	MTD Actuals	YTD Actuals
ADULT PROBATION	\$997,664	\$10,120,239
CAPITAL PROJECTS FUND	1,441,464	12,356,260
COUNTY GENERAL FUND	23,841,072	287,011,717
COUNTY GRANTS	4,742,939	46,194,285
DEBT SERVICE	-	33,948,140
ENTERPRISE FUND	588,123	3,915,377
INTERNAL SERVICE	2,372,836	26,094,825
SPECIAL REVENUE	2,957,065	26,354,250
Expenditures Total	\$36,941,164	\$445,995,093

General Fund Expenditures by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
General Government	\$140,484,984	\$5,015,796	\$82,883,673	59.00%
Administration of Justice	91,766,189	6,591,454	67,160,287	73.19%
Public Safety	152,918,115	10,588,646	118,848,444	77.72%
Health and Welfare	11,970,165	575,363	7,122,687	59.50%
Community Services	832,382	14,791	462,159	55.52%
Resource Development	14,142,281	116,728	1,499,396	10.60%
Culture and Recreation	9,958,991	832,465	6,322,922	63.49%
Public Works	6,971,972	105,830	2,712,150	38.90%
Total	\$429,045,078	\$23,841,072	\$287,011,717	66.90%

*FM10-83.33% of the fiscal year is expired

*Note the FY2023 excludes \$23M for emergencies

General Fund Expenditures by Category

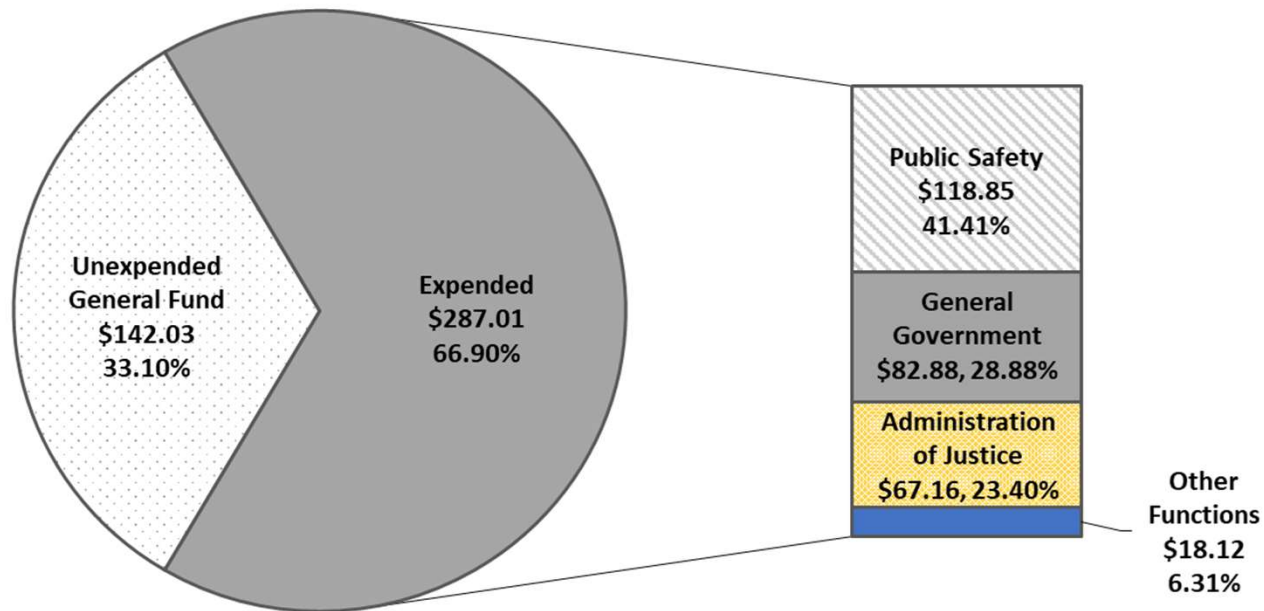
Expenditures	YTD FY2022	YTD FY2023	Increase/(Decrease) Over Prior Year Actuals	% Change
Personnel	\$188,967,187	\$209,047,075	\$20,079,888	10.63%
Operating	47,840,160	52,144,979	4,304,819	9.00%
Capital Outlay	4,716,736	4,590,487	(126,249)	(2.68)%
Transfers Out	17,180,294	21,229,176	4,048,882	23.57%
Expenditures Total	\$258,704,378	\$287,011,717	\$28,307,340	10.94%

General Fund Expenditure Comparison

Function	FY 2022 Expenditures	FY 2023 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
General Government	\$72,626,927	\$82,883,673	\$10,256,746	14.12%
Administration of Justice	58,982,118	67,160,287	8,178,169	13.87%
Public Safety	110,301,916	118,848,444	8,546,528	7.75%
Health and Welfare	7,068,727	7,122,687	53,960	0.76%
Community Services	119,929	462,159	342,230	285.36%
Resource Development	994,487	1,499,396	504,909	50.77%
Culture and Recreation	5,580,355	6,322,922	742,567	13.31%
Public Works	3,029,918	2,712,150	(317,768)	(10.49)%
Total	\$258,704,378	\$287,011,717	\$28,307,340	10.94%

Percentage of General Fund Expended YTD

*Fiscal Year 2023



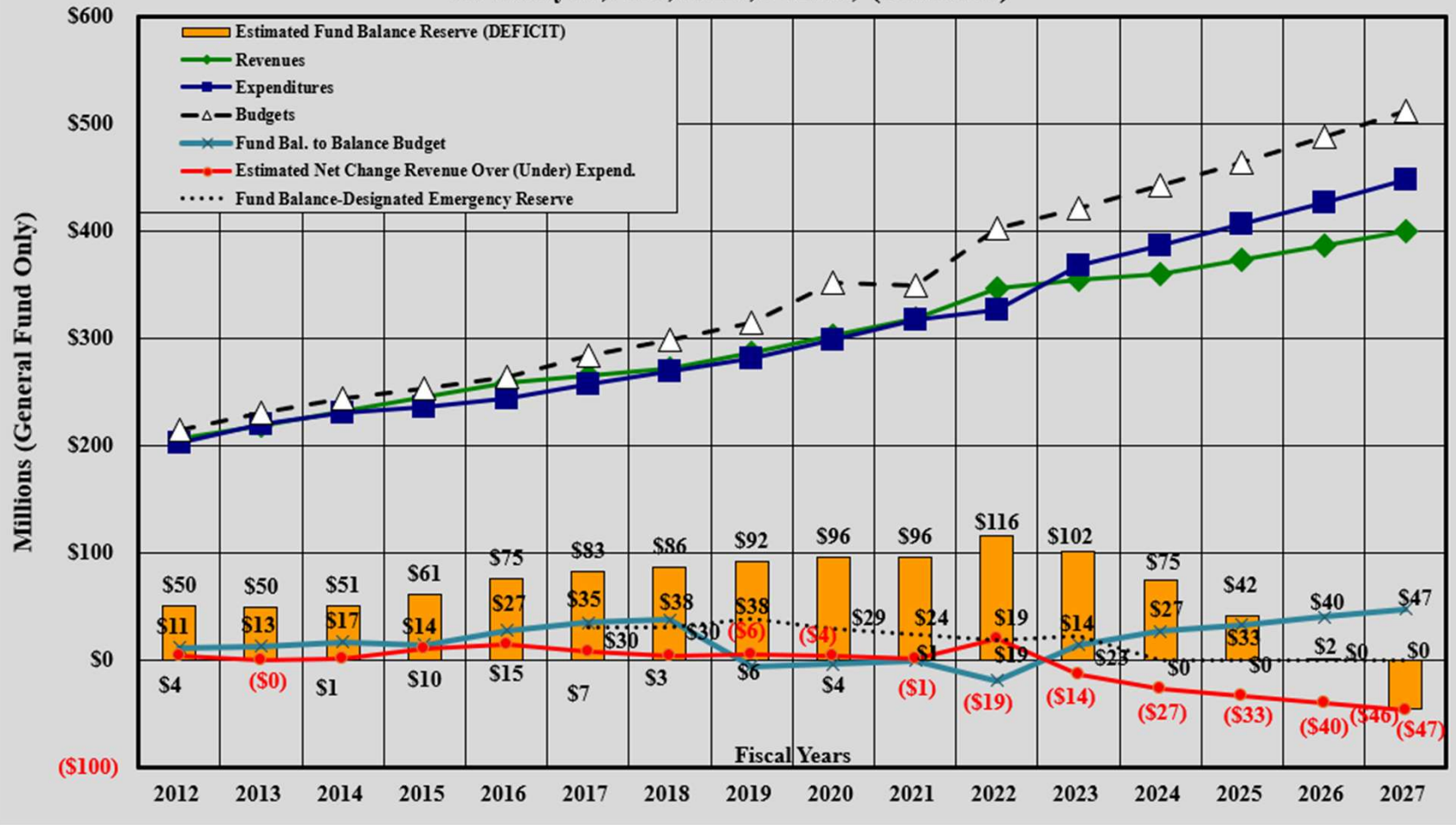
Amounts are in Millions

*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 July 31, 2023, FM10, FY2023, (Unaudited)



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

Table of Contents	Section
Spotlight on County Finances	1
Unaudited Consolidated Balance Sheet	2
Statement of Bonded Indebtedness	3
Treasurer’s Schedules of Receipts and Disbursements	4
Treasurer’s Schedules of Debts Due To and From the County	5
Investment Portfolio	6
Report of Appropriations	7
Balance Sheet by Fund Type and Fund	8
Revenues and Expenditures by Fund Type	9
Schedule of Transfers In and Out	10
Unaudited Condensed Financial Report	11



Questions?

