



# UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED  
May 31, 2023*

## Executive Financial Summary

	May 2023	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$43,125,964	\$447,261,080	64.47%
Expenses	\$39,936,176	\$353,795,105	36.85%
<b>General Fund</b>			
Revenues	\$20,340,900	\$292,108,551	65.83%
Expenses	\$26,211,073	\$224,275,101	49.60%

The percentage of budget excludes \$23M for emergencies



# Condensed Financial Report For the Month Ended May 31, 2023

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

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$182,552,305	\$452,149,058	\$224,275,101	\$11,542,912	\$216,331,045
Special Revenue	43,771,669	69,072,882	20,328,880	5,440,213	43,303,789
Debt Service	7,213,013	32,493,518	33,948,140	-	(1,454,622)
Enterprise	16,085,627	3,983,407	1,701,730	18,155	2,263,522
Internal Service (non-budgeted)	9,412,048	4,188	20,142,169	4,572	-
Agency Funds (non-budgeted)	-	-	2,325,533	-	-
<b>Total Year to Date (YTD)</b>	<b>\$259,034,662</b>	<b>\$557,703,053</b>	<b>\$302,721,553</b>	<b>\$17,005,852</b>	<b>\$260,443,734</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$168,406,633	\$364,309,303	\$258,714,836	\$26,770,331	\$78,824,136
Grants	135,955,587	547,742,745	5,991,076	(168,822)	541,920,491
Agency EPC-CSCD	-	14,243,923	8,655,180	536,111	5,052,632
<b>Total Life to Date (LTD)</b>	<b>\$304,362,220</b>	<b>\$926,295,971</b>	<b>\$273,361,092</b>	<b>\$27,137,620</b>	<b>\$625,797,259</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 as of FMO8

Revenues	MTD Actuals	YTD Actuals
AGENCY FUND	(\$3,166)	(\$16,391)
ADULT PROBATION	(344,277)	(6,524,090)
CAPITAL PROJECTS FUND	(690,837)	(14,861,086)
<b>COUNTY GENERAL FUND</b>	<b>(20,340,900)</b>	<b>(292,108,551)</b>
COUNTY GRANTS	(14,692,962)	(41,142,087)
DEBT SERVICE	(52,530)	(32,527,314)
ENTERPRISE FUND	(521,898)	(2,188,511)
INTERNAL SERVICE	(3,166,610)	(26,241,117)
SPECIAL REVENUE	(3,312,785)	(31,651,931)
<b>Revenues Total</b>	<b>(\$43,125,964)</b>	<b>(\$447,261,080)</b>

# Revenue – Property Taxes as of FMO8

Revenue	FY2022	FY2023	Increase/(Decrease) over prior year actuals
<b>PROPERTY TAXES</b>			
DEBT SERVICE - CURRENT	(\$17,925,933)	(\$27,189,193)	\$9,263,260
DEBT SERVICE - DELINQUENT	(43,759)	(107,236)	63,477
<b>Subtotal:</b>	(17,969,692)	(27,296,429)	9,326,737
GENERAL FUND - CURRENT	(204,255,756)	(201,881,573)	(2,374,183)
GENERAL FUND - DELINQUENT	(234,042)	(1,054,227)	820,185
GENERAL FUND - EXCESS	(67,762)	(129,252)	61,490
GENERAL FUND- PENALTY & INTEREST	(866,646)	(718,405)	(148,241)
<b>Subtotal:</b>	(205,424,206)	(203,783,457)	(1,640,749)
<b>Total:</b>	<b>(\$223,393,898)</b>	<b>(\$231,079,886)</b>	<b>\$7,685,988</b>

# General Fund Revenue by Source YTD as of FMO8

Revenue Source	FY 2022 Revenue	FY 2023 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$205,424,206)	(\$203,783,457)	(\$1,640,749)
SALES AND USE TAX	(40,017,623)	(42,638,352)	2,620,729
SALES AND USE TAX-ST MOTOR VEHICLE	(6,930,841)	(7,426,476)	495,635
BINGO TAX	(36,363)	(22,924)	(13,439)
STATE MIXED BEVERAGE TAX	(2,076,188)	(2,315,309)	239,121
VEHICLE INVENTORY TAXES	(71,552)	(81,379)	9,827
LICENSES AND PERMITS	(178,228)	(242,534)	64,306
INTERGOVERNMENTAL	(3,628,068)	(3,490,538)	(137,530)
CHARGES FOR SERVICES	(20,934,337)	(20,801,781)	(132,556)
FINES AND FORFEITS	(1,935,025)	(2,032,154)	97,129
INTEREST	(554,372)	(8,029,419)	7,475,047
MISCELLANEOUS REVENUE	(841,873)	(662,157)	(179,716)
OTHER FINANCING SOURCES	(578,811)	(582,072)	3,261
<b>Total</b>	<b>(\$283,207,487)</b>	<b>(\$292,108,551)</b>	<b>\$8,901,065</b>



# General Fund Revenue by Source

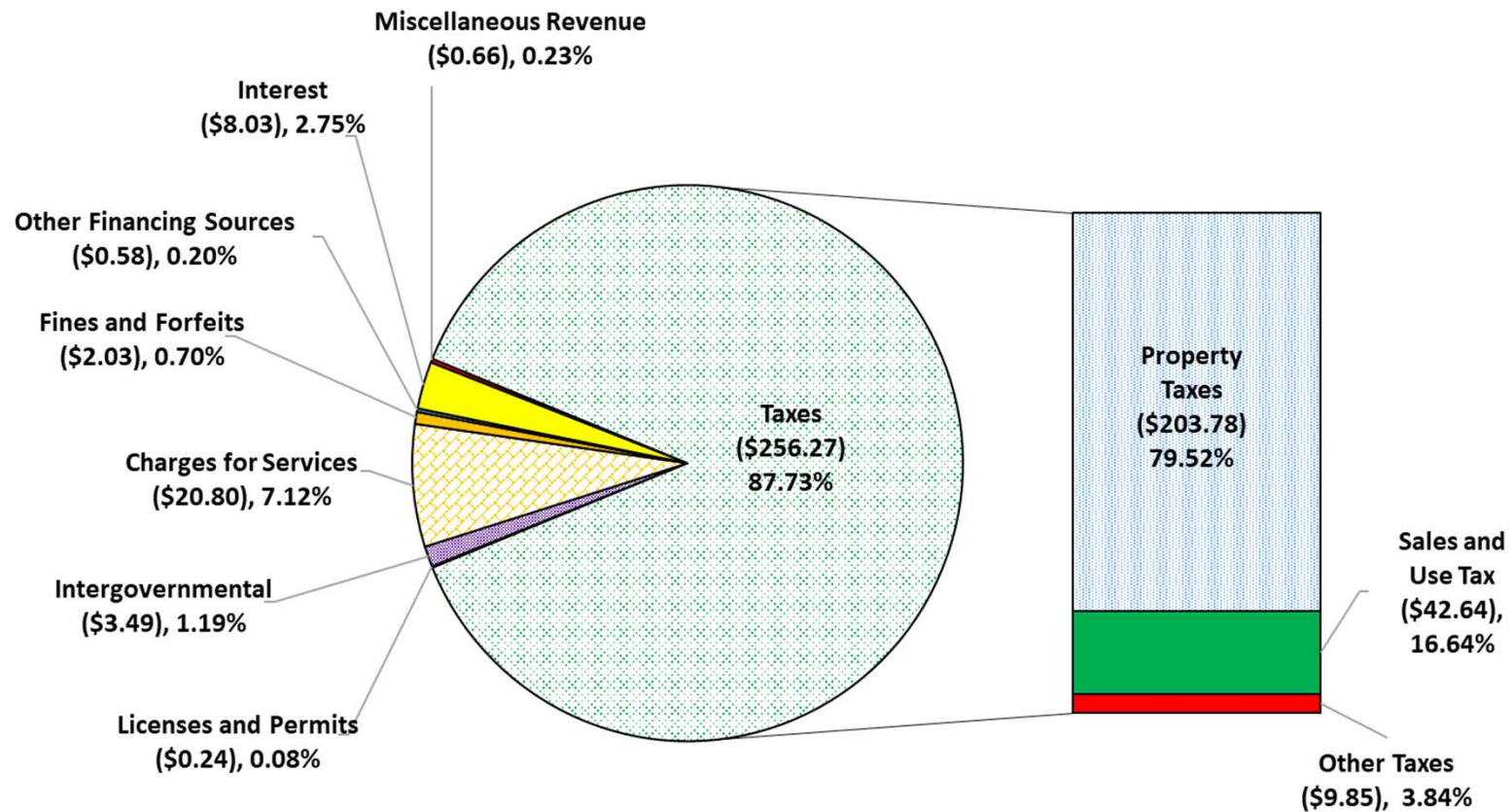
## Budget to Actual YTD as of FMO8

Revenue by Source	Revised Budget	FM08	YTD Actuals	YTD % of Est. Budget Collected
PROPERTY TAXES	(\$210,993,556)	(2,001,183)	(203,783,457)	95.23%
SALES AND USE TAX	(73,585,300)	(6,616,210)	(42,638,352)	41.46%
SALES AND USE TAX-ST MOTOR VEHICLE	(6,664,992)	(7,426,476)	(7,426,476)	0.00%
BINGO TAX	(44,057)	-	(22,924)	33.11%
STATE MIXED BEVERAGE TAX	(3,738,739)	(352,647)	(2,315,309)	44.17%
VEHICLE INVENTORY TAX	(71,552)	-	(81,379)	113.73%
LICENSES AND PERMITS	(274,063)	(32,269)	(242,534)	66.60%
INTERGOVERNMENTAL	(6,673,245)	(833,196)	(3,490,538)	31.47%
CHARGES FOR SERVICES	(42,957,675)	(1,520,800)	(20,801,781)	35.21%
FINES AND FORFEITS	(2,826,434)	(214,664)	(2,032,154)	54.16%
INTEREST	(3,350,162)	(1,242,633)	(8,029,419)	166.77%
MISCELLANEOUS REVENUE	(1,401,481)	(53,849)	(662,157)	13.07%
OTHER FINANCIAL SOURCES	(913,655)	(46,972)	(582,072)	49.76%
<b>Total</b>	<b>(\$353,494,911)</b>	<b>(\$20,340,900)</b>	<b>(\$292,108,551)</b>	<b>82.63%</b>

\*FM08-66.67% of the fiscal year is expired



# General Fund Revenue by Source YTD as of FMO8



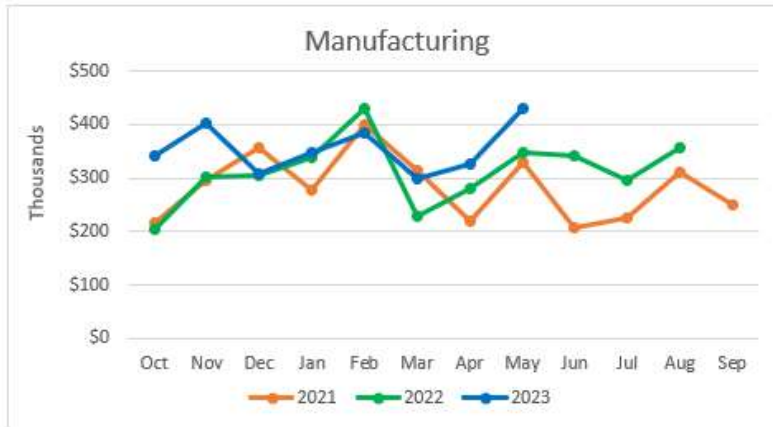
Amounts are in Millions

# 3 Year Budget – General Fund Actual Revenue Comparison

## Revenue YTD as of FM08 (66.67% of Yr Expired)

	2021	2022	2023
All Revenue Budget	(\$311,822,865)	(\$328,889,137)	(\$353,494,911)
Total Revenue Actuals	(270,552,387)	(283,030,653)	(292,108,551)
<b>Actual Collection As % of Budget</b>	<b>86.76%</b>	<b>86.06%</b>	<b>82.63%</b>
Budget- Property Tax	(\$205,466,716)	(\$213,099,360)	(\$210,993,556)
Total Actuals - Property Tax	(203,359,209)	(205,424,206)	(203,783,457)
<b>Collections As % of Budget</b>	<b>98.97%</b>	<b>96.40%</b>	<b>96.58%</b>
Budget Sales & Use Tax	(\$49,411,665)	(\$60,362,135)	(\$73,585,300)
Total Actuals - Sales & Use Tax	(34,597,512)	(40,017,623)	(42,638,352)
<b>Collections As % of Budget</b>	<b>70.02%</b>	<b>66.30%</b>	<b>57.94%</b>

# Sales and Use Tax



# *Expenditures*



# Expenditure Summary by Fund Type

Expenditures	MTD Actuals	YTD Actuals
ADULT PROBATION	\$1,152,369	\$7,807,716
CAPITAL PROJECTS FUND	772,692	8,926,828
<b>COUNTY GENERAL FUND</b>	<b>26,211,073</b>	<b>224,275,101</b>
COUNTY GRANTS	5,994,866	36,544,548
DEBT SERVICE	-	33,948,140
ENTERPRISE FUND	249,915	1,988,100
INTERNAL SERVICE	2,413,446	20,142,169
SPECIAL REVENUE	3,141,815	20,162,504
<b>Expenditures Total</b>	<b>\$39,936,176</b>	<b>\$353,795,105</b>

# General Fund Expenditures by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
General Government	\$147,473,416	\$6,359,288	\$69,139,104	46.88%
Administration of Justice	91,751,215	6,288,075	50,890,668	55.47%
Public Safety	152,701,384	12,043,577	91,494,696	59.92%
Health and Welfare	11,860,109	586,017	5,634,421	47.51%
Community Services	832,354	17,043	423,046	50.83%
Resource Development	7,502,143	144,433	1,220,704	16.27%
Culture and Recreation	9,953,480	654,812	4,565,169	45.87%
Public Works	6,971,972	117,828	907,292	13.01%
<b>Total</b>	<b>\$429,046,072</b>	<b>\$26,211,073</b>	<b>\$224,275,101</b>	<b>52.27%</b>

\*FM08-66.67% 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	\$142,110,121	\$158,283,796	\$16,173,675	11.38%
Operating	37,046,970	41,920,961	4,873,991	13.16%
Capital Outlay	4,096,370	2,854,989	(1,241,381)	(30.30)%
Transfers Out	17,737,817	21,215,355	3,477,539	19.61%
<b>Expenditures Total</b>	<b>\$200,991,278</b>	<b>\$224,275,101</b>	<b>\$23,283,823</b>	<b>11.58%</b>

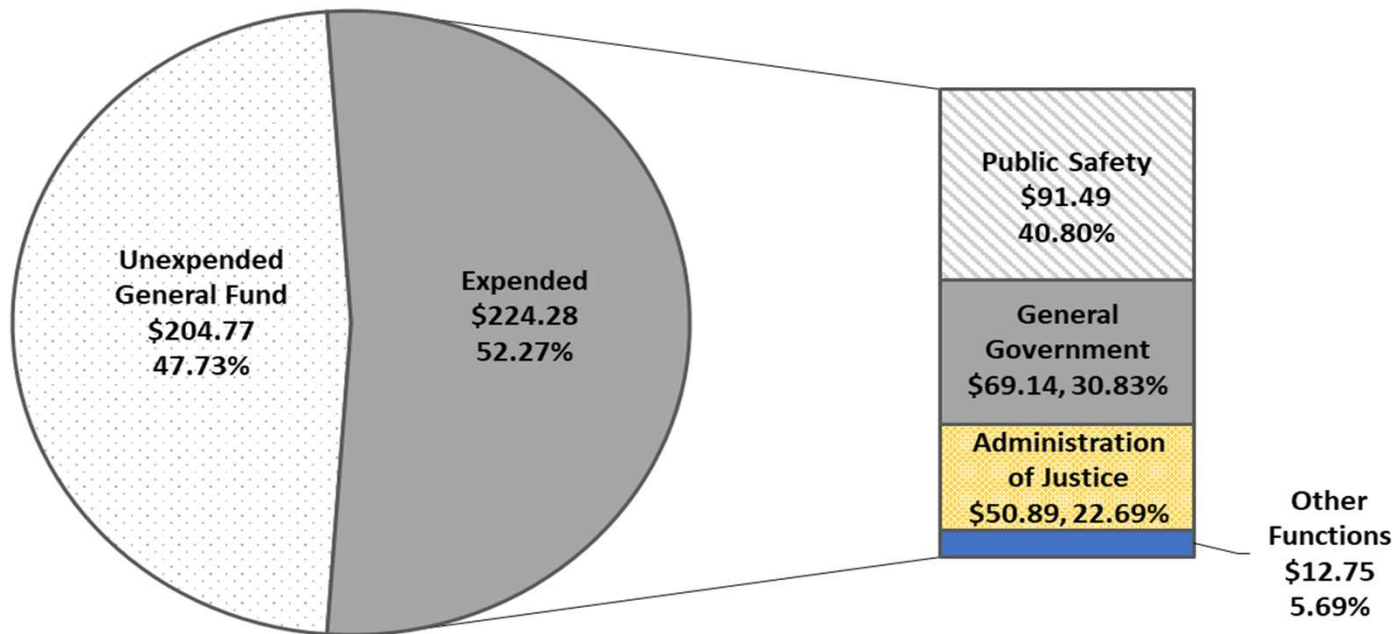
# General Fund Expenditure Comparison

Function	FY 2022 Expenditures	FY 2023 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
General Government	\$61,488,254	\$69,139,104	\$7,650,850	12.44%
Administration of Justice	44,033,642	50,890,668	6,857,026	15.57%
Public Safety	82,809,810	91,494,696	8,684,886	10.49%
Health and Welfare	4,989,289	5,634,421	645,133	12.93%
Community Services	67,404	423,046	355,642	527.63%
Resource Development	756,300	1,220,704	464,404	61.40%
Culture and Recreation	4,012,948	4,565,169	552,221	13.76%
Public Works	2,833,631	907,292	(1,926,339)	(67.98)%
<b>Total</b>	<b>\$200,991,278</b>	<b>\$224,275,101</b>	<b>\$23,283,823</b>	<b>11.58%</b>



# Percentage of General Fund Expended YTD

## \*Fiscal Year 2023



Amounts are in Millions

\*Note the FY2023 excludes \$23M for emergencies

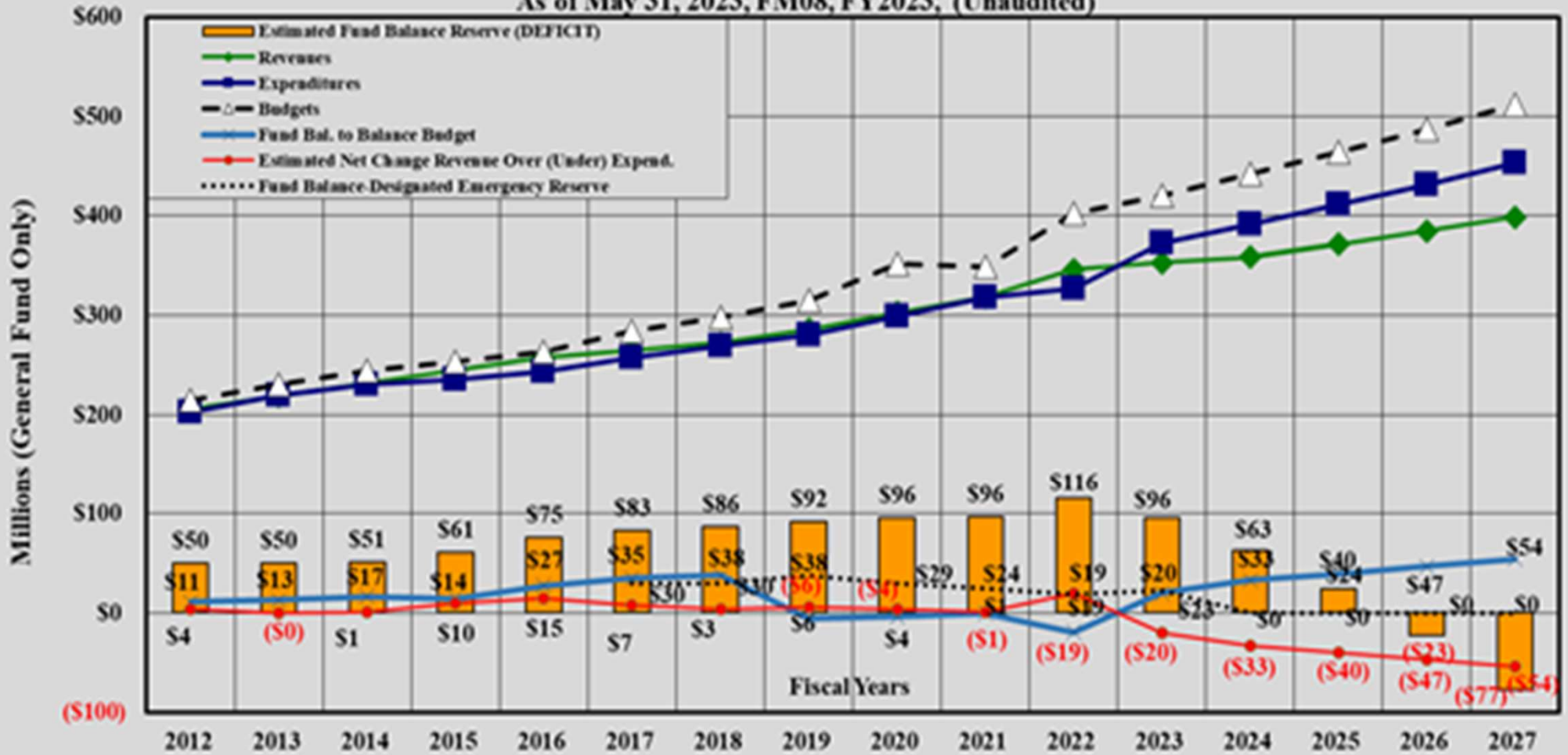
# *Fund Balance*



## County Auditor's Financial Forecast

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

As of May 31, 2023, FM08, FY2023, (Unaudited)



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

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*Questions?*

