



# UNAUDITED INTERIM FINANCIAL REPORT

*FOR THE FISCAL MONTH ENDED  
September 30, 2023*

## Executive Financial Summary

	September 2023	YTD	YTD % of Budget
<b>All Funds</b>			
Revenues	\$30,095,507	\$562,896,134	82.43%
Expenses	\$52,875,437	\$548,080,067	50.98%
<b>General Fund</b>			
Revenues	\$16,908,985	\$346,434,739	98.00%
Expenses	\$36,813,764	\$349,767,869	81.52%

The percentage of budget excludes \$23M for emergencies

# Condensed Financial Report

## For the Month Ended September 30, 2023

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

Budgeted Funds	Fund Balances	YTD Revised Budget	YTD/LTD Expenditures	YTD Encumb./Req.	YTD Available Budget
General Fund	\$105,615,184	\$452,147,851	\$349,767,869	\$10,021,471	\$92,358,511
Special Revenue	40,513,831	69,054,937	34,675,183	7,550,151	26,829,603
Debt Service	3,784,048	37,403,706	37,379,907	-	23,799
Enterprise	18,140,748	3,992,291	3,075,421	10,141	906,729
Internal Service (non-budgeted)	13,047,875	4,188	31,760,467	4,572	-
Agency Funds (non-budgeted)	-	-	2,325,533	-	-
<b>Total Year to Date (YTD)</b>	<b>\$181,101,686</b>	<b>\$562,602,973</b>	<b>\$458,984,380</b>	<b>\$17,586,335</b>	<b>\$120,118,642</b>
Multiyear Funds	Fund Balances	LTD Revised Budget	LTD Expenditures	LTD Encumb./Req.	LTD Available Budget
Capital Projects	\$175,723,779	\$434,802,514	\$268,109,660	\$28,400,763	\$138,292,091
Grants	125,257,040	574,249,588	337,253,679	25,432,611	211,563,298
Agency EPC-CSCD	-	25,534,123	14,046,048	91,604	11,396,471
<b>Total Life to Date (LTD)</b>	<b>\$300,980,819</b>	<b>\$1,034,586,225</b>	<b>\$619,409,387</b>	<b>\$53,924,978</b>	<b>\$361,251,860</b>

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 FM12

Revenues	MTD Actuals	YTD Actuals
AGENCY FUND	(\$9,793)	(\$65,782)
ADULT PROBATION	(2,874,037)	(12,464,283)
CAPITAL PROJECTS FUND	(816,280)	(29,426,338)
<b>COUNTY GENERAL FUND</b>	<b>(16,908,985)</b>	<b>(346,434,739)</b>
COUNTY GRANTS	(2,655,522)	(51,369,470)
DEBT SERVICE	(16,743)	(32,530,116)
ENTERPRISE FUND	(1,147,753)	(6,369,766)
INTERNAL SERVICE	(3,814,214)	(41,495,243)
SPECIAL REVENUE	(1,852,179)	(42,740,398)
<b>Revenues Total</b>	<b>(\$30,095,507)</b>	<b>(\$562,896,134)</b>

# Revenue – Property Taxes as of FM12

Revenue	FY2022	FY2023	Increase/(Decrease) over prior year actuals
<b>PROPERTY TAXES</b>			
DEBT SERVICE - CURRENT	(\$18,337,023)	(\$27,189,193)	\$8,852,170
DEBT SERVICE - DELINQUENT	(80,827)	-	(80,827)
<b>Subtotal:</b>	<b>(18,417,850)</b>	<b>(27,189,193)</b>	<b>8,771,343</b>
GENERAL FUND - CURRENT	(206,253,758)	(203,810,239)	(2,443,519)
GENERAL FUND - DELINQUENT	(\$485,482)	(\$1,371,803)	\$886,321
GENERAL FUND - EXCESS	(93,301)	(132,357)	39,056
GENERAL FUND - PENALTY & INTEREST	(1,188,175)	(1,015,752)	(172,423)
GENERAL FUND - PROP TAX-UNDISTRIB	-	(63,806)	63,806
GENERAL FUND - OTHER TAXES	(162)	(173)	11
<b>Subtotal:</b>	<b>(208,020,878)</b>	<b>(206,394,130)</b>	<b>(1,626,748)</b>
<b>Total:</b>	<b>(\$226,438,728)</b>	<b>(\$233,583,323)</b>	<b>\$7,144,595</b>

# General Fund Revenue by Source YTD as of FM12

Revenue Source	FY 2022 Revenue	FY 2023 Revenue	Increase/(Decrease) over prior year actuals
PROPERTY TAXES	(\$208,020,878)	(\$206,394,130)	(\$1,626,748)
SALES AND USE TAX	(69,381,521)	(73,020,380)	3,638,859
SALES AND USE TAX-ST MOTOR VEHICLE	(6,930,841)	(7,426,476)	495,635
BINGO TAX	(44,832)	(30,506)	(14,326)
STATE MIXED BEVERAGE TAX	(3,775,767)	(3,689,074)	(86,693)
VEHICLE INVENTORY TAXES	(71,552)	(81,379)	9,827
LICENSES AND PERMITS	(275,393)	(347,609)	72,216
INTERGOVERNMENTAL	(7,051,241)	(5,638,735)	(1,412,506)
CHARGES FOR SERVICES	(37,800,979)	(31,412,381)	(6,388,598)
FINES AND FORFEITS	(2,907,226)	(2,992,639)	85,413
INTEREST	(2,207,929)	(12,615,520)	10,407,591
MISCELLANEOUS REVENUE	(664,258)	(1,101,043)	436,785
OTHER FINANCING SOURCES	(838,337)	(1,684,866)	846,529
<b>Total</b>	<b>(\$339,970,754)</b>	<b>(\$346,434,738)</b>	<b>\$6,463,985</b>



# General Fund Revenue by Source

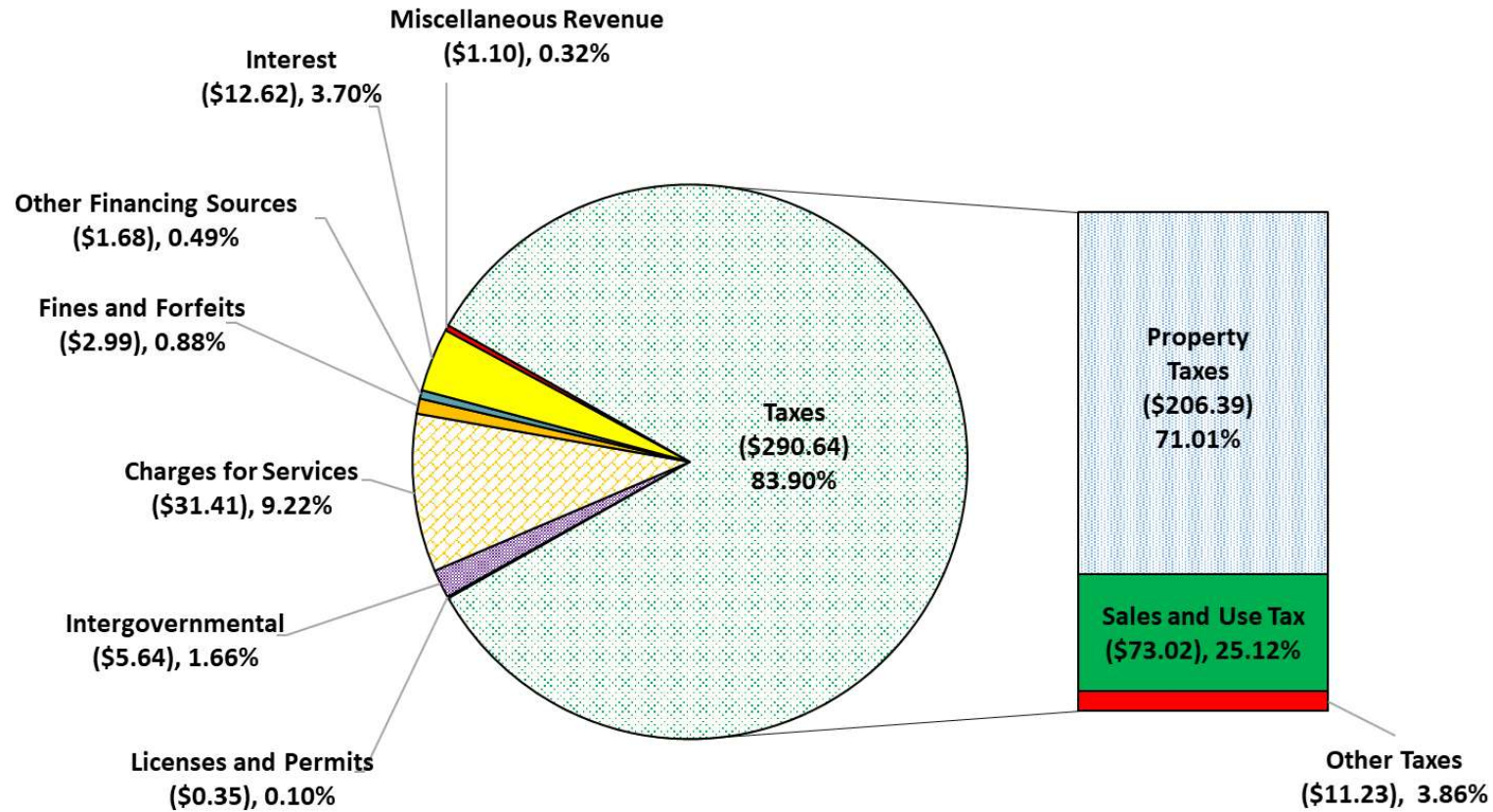
## Budget to Actual YTD as of FM12

Revenue by Source	Revised Budget	FM12	YTD Actuals	YTD % of Est. Budget Collected
PROPERTY TAXES	(\$210,993,556)	(\$362,577)	(\$206,394,130)	97.82%
SALES AND USE TAX	(73,585,300)	(5,921,984)	(73,020,380)	99.23%
SALES AND USE TAX-ST MOTOR VEHICLE	(6,664,992)	-	(7,426,476)	111.43%
BINGO TAX	(44,057)	-	(30,506)	69.24%
STATE MIXED BEVERAGE TAX	(3,738,739)	(334,137)	(3,689,074)	98.67%
VEHICLE INVENTORY TAX	(71,552)	-	(81,379)	113.73%
LICENSES AND PERMITS	(274,063)	(35,233)	(347,609)	126.84%
INTERGOVERNMENTAL	(6,673,245)	(149,427)	(5,638,735)	84.50%
CHARGES FOR SERVICES	(42,957,675)	(2,908,246)	(31,412,381)	73.12%
FINES AND FORFEITS	(2,826,434)	(250,801)	(2,992,639)	105.88%
INTEREST	(3,350,162)	(1,068,570)	(12,615,520)	376.56%
MISCELLANEOUS REVENUE	(1,401,481)	(31,254)	(1,101,043)	78.56%
OTHER FINANCIAL SOURCES	(913,655)	-	(1,684,866)	184.41%
<b>Total</b>	<b>(\$353,494,911)</b>	<b>(\$11,062,227)</b>	<b>(\$346,434,739)</b>	<b>98.00%</b>

\*FM12-100% of the fiscal year is expired



# General Fund Revenue by Source YTD as of FM12



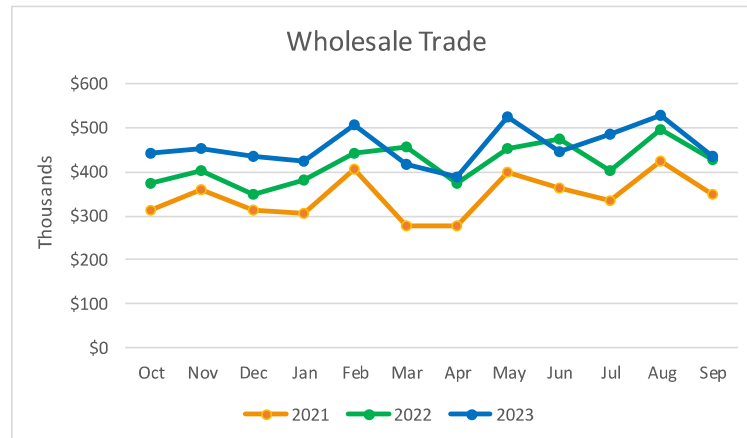
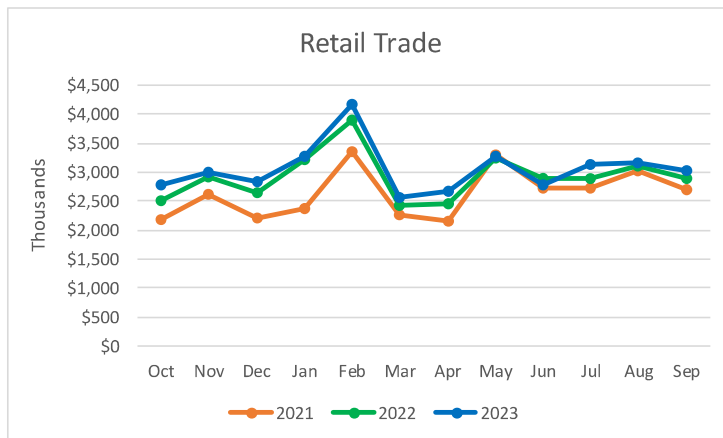
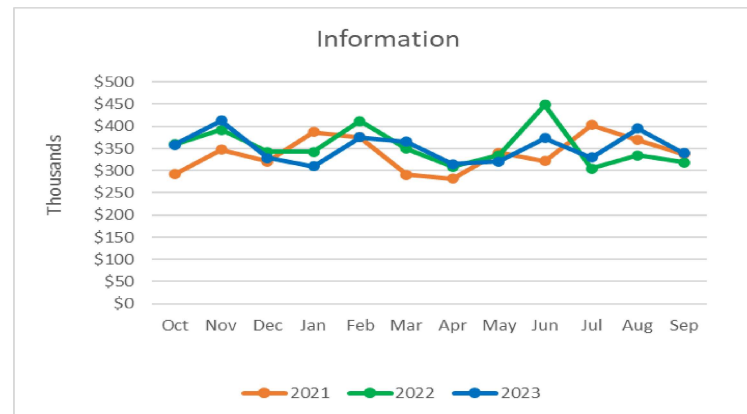
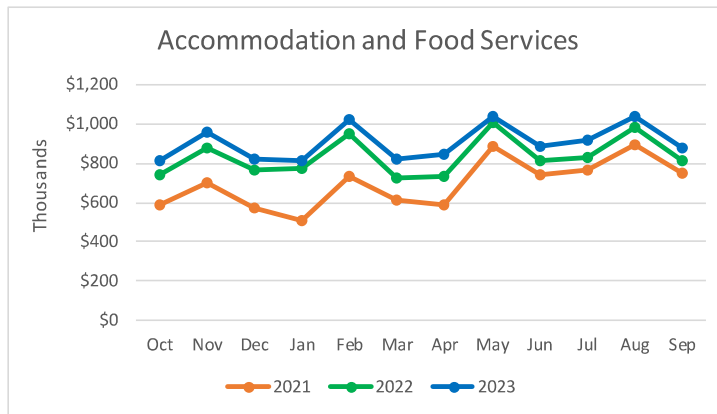
Amounts are in Millions

# 3 Year Budget – General Fund Actual Revenue Comparison

## Revenue YTD as of FM12 (100% of Yr Expired)

	2021	2022	2023
All Revenue Budget	(\$311,947,865)	(\$329,284,383)	(\$353,494,911)
Total Revenue Actuals	(317,998,694)	(339,970,754)	(346,434,739)
<b>Actual Collection As % of Budget</b>	<b>101.94%</b>	<b>103.25%</b>	<b>98.00%</b>
Budget- Property Tax	(\$205,466,716)	(\$213,099,360)	(\$210,993,556)
Total Actuals - Property Tax	(205,642,981)	(208,020,878)	(206,394,130)
<b>Collections As % of Budget</b>	<b>100.09%</b>	<b>97.62%</b>	<b>97.82%</b>
Budget Sales & Use Tax	(\$49,411,665)	(\$60,362,135)	(\$73,585,300)
Total Actuals - Sales & Use Tax	(61,023,329)	(69,381,521)	(73,020,380)
<b>Collections As % of Budget</b>	<b>123.50%</b>	<b>114.94%</b>	<b>99.23%</b>

# Sales and Use Tax



# *Expenditures*



# Expenditure Summary by Fund Type

Expenditures	MTD Actuals	YTD Actuals
ADULT PROBATION	\$1,650,026	\$13,198,572
CAPITAL PROJECTS FUND	1,221,509	18,321,652
<b>COUNTY GENERAL FUND</b>	<b>36,813,764</b>	<b>349,767,869</b>
COUNTY GRANTS	6,262,016	57,470,478
DEBT SERVICE	357,400	37,379,907
ENTERPRISE FUND	859,811	5,672,314
INTERNAL SERVICE	2,638,063	31,760,467
SPECIAL REVENUE	3,072,849	34,508,807
<b>Expenditures Total</b>	<b>\$52,875,437</b>	<b>\$548,080,067</b>



# General Fund Expenditures by Function

Function Description	Revised Budget	Period Actuals	YTD Actuals	% Budget Expended
General Government	\$139,344,606	\$8,961,711	\$97,117,843	69.70%
Administration of Justice	92,765,426	9,686,169	84,650,961	91.25%
Public Safety	153,726,693	15,817,297	145,057,538	94.36%
Health and Welfare	11,291,056	878,860	8,285,305	73.38%
Community Services	841,235	40,641	556,415	66.14%
Resource Development	14,142,385	152,696	2,495,686	17.65%
Culture and Recreation	9,960,523	971,257	8,331,654	83.65%
Public Works	6,972,942	305,132	3,272,468	46.93%
<b>Total</b>	<b>\$429,044,865</b>	<b>\$36,813,764</b>	<b>\$349,767,869</b>	<b>81.52%</b>

\*FM12-100% 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	\$235,359,504	\$259,054,123	\$23,694,619	10.07%
Operating	65,217,991	63,797,187	(1,420,804)	(2.18)%
Capital Outlay	5,283,456	5,174,943	(108,512)	(2.05)%
Transfers Out	20,873,394	21,741,616	868,222	4.16%
<b>Expenditures Total</b>	<b>\$326,734,344</b>	<b>\$349,767,869</b>	<b>\$23,033,525</b>	<b>7.05%</b>

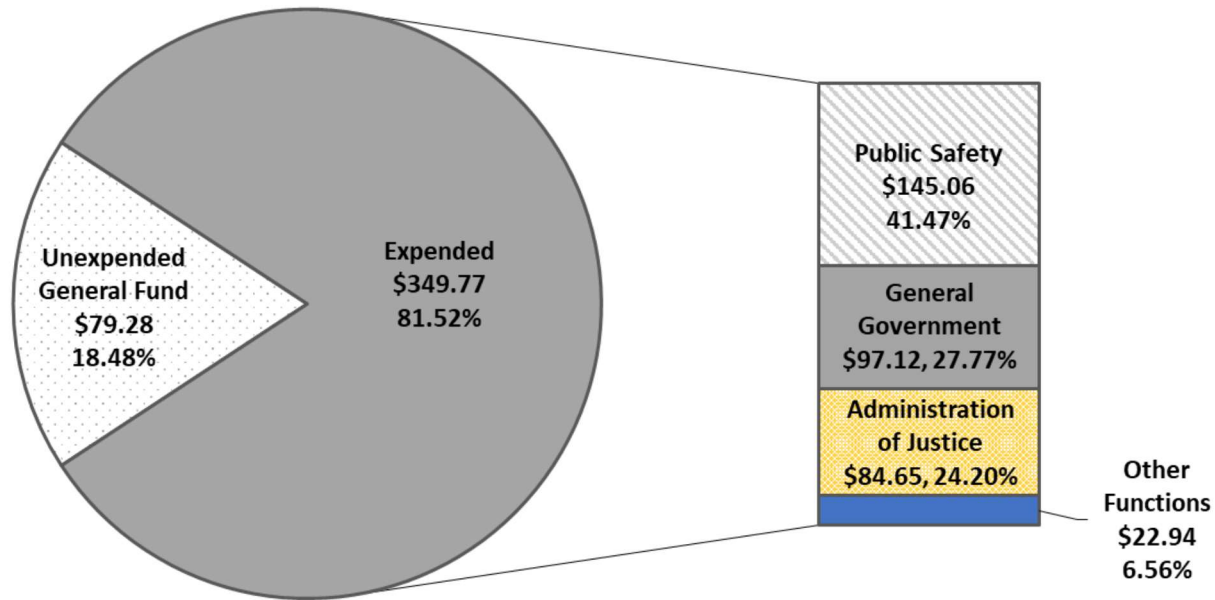


# General Fund Expenditure Comparison

Function	FY 2022 Expenditures	FY 2023 Expenditures	Increase/(Decrease) Over Prior Year Actuals	% Change
General Government	\$89,208,857	\$97,117,843	\$7,908,986	8.87%
Administration of Justice	76,141,595	84,650,961	8,509,366	11.18%
Public Safety	140,143,097	145,057,538	4,914,441	3.51%
Health and Welfare	8,775,926	8,285,305	(490,621)	(5.59)%
Community Services	644,888	556,415	(88,473)	(13.72)%
Resource Development	1,336,677	2,495,686	1,159,010	86.71%
Culture and Recreation	7,342,106	8,331,654	989,548	13.48%
Public Works	3,141,200	3,272,468	131,269	4.18%
<b>Total</b>	<b>\$326,734,344</b>	<b>\$349,767,869</b>	<b>\$23,033,525</b>	<b>7.05%</b>

# Percentage of General Fund Expended YTD

## \*Fiscal Year 2023



Amounts are in Millions

\*Excludes \$23M for emergencies

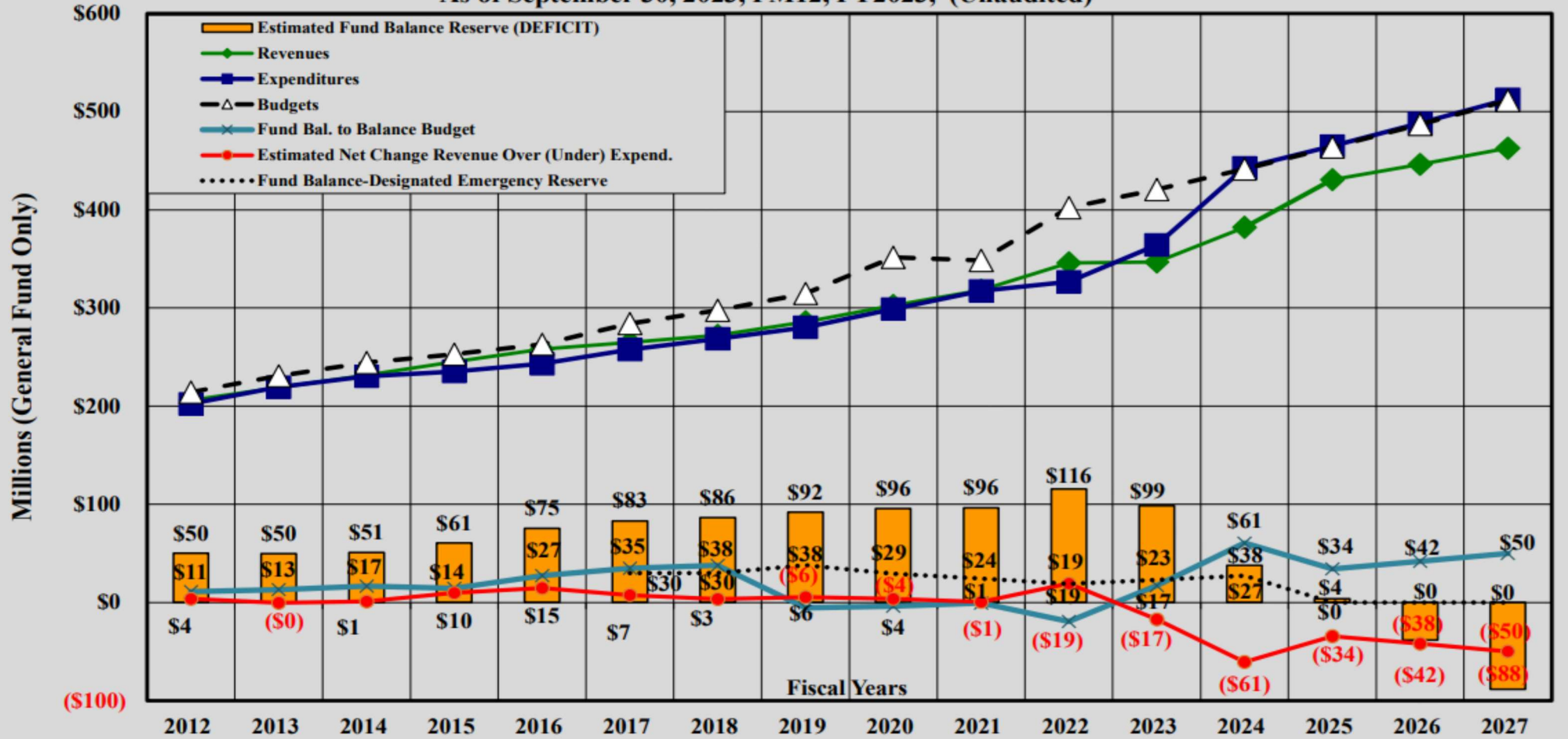
# *Fund Balance*



## County Auditor's Financial Forecast

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

As of September 30, 2023, FM12, FY2023, (Unaudited)



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

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*Questions?*

